Stock Code: 4123

# Center Laboratories, Inc. and Subsidiaries

# Consolidated Financial Statements and Independent Auditors' Review Report

# For the Six Months Ended June 30, 2026 and 2025

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## Independent Auditors' Review Report

The Board of Directors and Shareholders of Center Laboratories, Inc.

### Introduction

We have reviewed the accompanying consolidated balance sheets of Center Laboratories, Inc. and its subsidiaries as of June 30, 2026 and 2025, the related consolidated statements of comprehensive income for the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025, the consolidated statements of changes in equity and cash flows for the six months then ended, and the related notes to the consolidated financial statements (including a summary of significant accounting policies). 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

Except as explained in the following paragraph, we conducted our reviews in accordance with the Standards on Review Engagements of the Republic of China 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of 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.

### Basis for Qualified Conclusion

The financial statements of non-significant subsidiaries were not reviewed by independent auditors. Those statements reflect total assets of NT$ 1,785,010 thousand and NT$ 4,442,281 thousand, constituting 7.4% and 18.8% of the consolidated total assets, and total liabilities of NT$ 13,933 thousand and NT$ 7,003 thousand, constituting 0.2% and 0.1% of the consolidated total liabilities as of June 30, 2026 and 2025, respectively; and total comprehensive (loss) income of NT$ (302,654) thousand and NT$ (445,245) thousand, constituting 3.6% and 151.4% of the consolidated total comprehensive income for the six months ended June 30, 2026 and 2025, respectively.

The valuation of investments accounted for using the equity method, which includes investments in associates, is based on the financial statements of those companies for the same period that were not reviewed by independent auditors. The investments accounted for using the equity method amounted to NT$ 822,426 thousand and NT$ 3,615,974 thousand, constituting 3.4% and 15.3% of the consolidated total assets as of June 30, 2026 and 2025, respectively. The share of profit (loss) from

associates accounted for using the equity method amounted to NT$ (355,139) thousand, NT$ (10,092) thousand, NT$ (370,930) thousand and NT$ 9,494 thousand for the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025, respectively.

**Qualified Conclusion**

Based on our reviews and the review reports of other independent auditors, except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of non-significant consolidated subsidiaries and certain investments accounted for using the equity method been reviewed by independent auditors, that we might have become aware of had it not been for the situation described above, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of Center Laboratories, Inc. and its subsidiaries as of June 30, 2026 and 2025, and of its consolidated financial performance for the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025 and its consolidated cash flows for the six months ended June 30, 2026 and 2025, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting," that came into effect as endorsed by the Financial Supervisory Commission.

**Other Matter - Reference to the reviews of other independent auditors**

For the aforesaid subsidiaries disclosed in the consolidated financial statements as of June 30, 2026 and 2025, the consolidated financial statements of Glac Biotech Co., Ltd. and its subsidiaries, as well as Bioflag International Corporation and its subsidiaries were not reviewed by our CPA. Those financial statements were reviewed by another auditor whose reports have been thereon furnished to us, and our opinions expressed herein, insofar as it relates to the amounts for the aforesaid subsidiaries, are based solely on the report of other auditor. Total assets of the consolidated financial statements amounted to NT$ 1,809,872 thousand and NT$ 1,954,420 thousand, constituting 7.6% and 8.3% of the consolidated total assets as of June 30, 2026 and 2025, respectively; concurrently, total net revenue amounted to NT$ 208,393 thousand, NT$ 148,346 thousand, NT$ 455,284 thousand and NT$ 282,081 thousand, constituting 48.2%, 39.2%, 50.7% and 37.2% of the consolidated total net revenue for the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025, respectively.

Among the invested companies accounted for using the equity method disclosed in the consolidated financial statements, the financial statements of BioGend Therapeutics Co., Ltd., Lumosa Therapeutics Co., Ltd., Anya Biopharm Inc., and Medeon Biodesign, Inc., were not reviewed by our CPA. Those financial statements were reviewed by another auditor whose reports have been thereon furnished to us, and our opinions expressed herein, insofar as it relates to the amounts included in the financial statements, are based solely on the report of other auditor. These investments accounted for using the equity method amounted to NT$ 1,213,473 thousand and NT$ 1,247,526 thousand,

constituting 5.1% and 5.3% of the total assets as of June 30, 2026 and 2025, respectively. The share of profit (loss) from associates accounted for using the equity method amounted to NT$ (103,734) thousand, NT$ (128,736) thousand, NT$ (188,118) thousand and NT$ (230,243) thousand, constituting 0.8%, 14.1%, 1.9% and 106.3% of the income (loss) before income tax for the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025, respectively.

The engagement partners on the reviews resulting in this independent auditors' review report are Cheng, Chung-Hao and Chi, Chia-Yu.

Ful-Fill & Co., CPAs

Taipei, Taiwan

Republic of China

August 11, 2026

***Notice to Readers***

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

*For the convenience of readers, the independent auditors' review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' review report and consolidated financial statements shall prevail.*

**Center Laboratories, Inc. and Subsidiaries**
**Consolidated Balance Sheets**
**As of June 30, 2026, December 31, 2025 and June 30, 2025**

**In Thousands of New Taiwan Dollars**

| Account Code | Assets | Notes | June 30, 2026 Amount | % | December 31, 2025 Amount | % | June 30, 2025 Amount | % |
|---|---|---|---|---|---|---|---|---|
| 11XX | Current assets | | | | | | | |
| 1100 | Cash and cash equivalents | VI.1 | $ 3,354,171 | 14 | $ 237,562 | 1 | $ 337,619 | 2 |
| 1110 | Financial assets at fair value through profit or loss | VI.2, VIII | 249,207 | 1 | 363,830 | 1 | 304,961 | 1 |
| 1136 | Financial assets at amortized cost | VI.3 | 2,738 | — | 61,427 | — | 176,431 | 1 |
| 1150 | Notes receivable, net | | 15,508 | — | 20,115 | — | 20,081 | — |
| 1170 | Accounts receivable, net | VI.4 | 234,902 | 1 | 214,171 | 1 | 201,484 | 1 |
| 130X | Inventories | VI.5 | 305,031 | 1 | 353,478 | 1 | 315,754 | 1 |
| 1476 | Other financial assets | VIII | 239,563 | 1 | 311,388 | 1 | 1,182,368 | 5 |
| 1470 | Other current assets | VII | 24,231 | — | 28,091 | — | 53,579 | — |
| 11XX | Total current assets | | 4,425,351 | 18 | 1,590,062 | 5 | 2,592,277 | 11 |
| 15XX | Non-current assets | | | | | | | |
| 1510 | Financial assets at fair value through profit or loss | VI.2, VIII | 14,270,213 | 60 | 24,416,193 | 71 | 12,884,125 | 55 |
| 1550 | Investments accounted for using the equity method | VI.6, VIII | 2,335,720 | 10 | 5,656,711 | 16 | 5,236,463 | 22 |
| 1600 | Property, plant and equipment | VI.7, VIII | 1,832,387 | 8 | 1,839,560 | 5 | 1,463,497 | 6 |
| 1755 | Right-of-use assets | VI.8 | 7,043 | — | 8,511 | — | 13,162 | — |
| 1760 | Investment property, net | VI.9, VIII | 327,667 | 1 | 329,280 | 1 | 660,229 | 3 |
| 1780 | Intangible assets | VI.10 | 709,495 | 3 | 732,593 | 2 | 757,050 | 3 |
| 1840 | Deferred tax assets | VI.22 | 15,642 | — | 17,606 | — | 31,030 | — |
| 1920 | Refundable deposits | | 11,009 | — | 11,775 | — | 8,545 | — |
| 1915 | Prepayments | | 9,662 | — | 5,504 | — | 11,996 | — |
| 1975 | Net defined benefit asset | | 21,977 | — | 20,327 | — | 15,402 | — |
| 15XX | Total non-current assets | | 19,540,815 | 82 | 33,038,060 | 95 | 21,081,499 | 89 |
| 1XXX | Total assets | | $ 23,966,166 | 100 | $ 34,628,122 | 100 | $ 23,673,776 | 100 |

(The accompanying notes are an integral part of the consolidated financial statements.)

**Center Laboratories, Inc. and Subsidiaries**
**Consolidated Balance Sheets**
**As of June 30, 2026, December 31, 2025 and June 30, 2025**

**In Thousands of New Taiwan Dollars**

| Account Code | Liabilities and Equity | Notes | June 30, 2026 Amount | % | December 31, 2025 Amount | % | June 30, 2025 Amount | % |
|---|---|---|---|---|---|---|---|---|
| 21XX | Current liabilities | | | | | | | |
| 2100 | Short-term borrowings | VI.11, VIII | $ 140,000 | 1 | $ 1,050,000 | 3 | $ 700,000 | 3 |
| 2120 | Financial liabilities at fair value through profit or loss | VI.2 | — | — | 12,794 | — | — | — |
| 2130 | Contract liabilities | VI.18 | 148,975 | 1 | 169,016 | 1 | 159,938 | 1 |
| 2170 | Accounts payable | | 112,890 | — | 119,321 | — | 140,174 | — |
| 2200 | Other payables | VI.12, VII | 1,475,923 | 6 | 176,680 | 1 | 680,787 | 3 |
| 2230 | Current tax liabilities | | 284,217 | 1 | 81,241 | — | 100,950 | — |
| 2280 | Lease liabilities | VI.8 | 4,927 | — | 8,566 | — | 9,445 | — |
| 2320 | Long-term liabilities, current portion | VI.11.13 | 211,475 | 1 | 1,871,558 | 5 | 3,708,772 | 16 |
| 2399 | Other current liabilities | VII | 17,834 | — | 20,432 | — | 18,813 | — |
| 21XX | Total current liabilities | | 2,396,241 | 10 | 3,509,608 | 10 | 5,518,879 | 23 |
| 25XX | Non-current liabilities | | | | | | | |
| 2500 | Financial liabilities at fair value through profit or loss | VI.2 | 57,400 | — | — | — | 59,690 | — |
| 2527 | Contract liabilities | VI.18 | — | — | — | — | 8,521 | — |
| 2530 | Bonds payable | VI.13 | 3,709,833 | 16 | 598,875 | 2 | 591,089 | 3 |
| 2540 | Long-term loans | VI.11, VIII | 32,904 | — | 1,175,174 | 3 | 608,879 | 3 |
| 2550 | Long-term provision | VI.15 | 104,783 | — | 448,884 | 1 | — | — |
| 2570 | Deferred tax liabilities | VI.22 | 506,584 | 2 | 2,407,980 | 7 | 78,612 | — |
| 2580 | Lease liabilities | VI.8 | 1,948 | — | — | — | 3,913 | — |
| 2670 | Other non-current liabilities | VII | 906 | — | 906 | — | 3,101 | — |
| 25XX | Total non-current liabilities | | 4,414,358 | 18 | 4,631,819 | 13 | 1,353,805 | 6 |
| 2XXX | Total liabilities | | 6,810,599 | 28 | 8,141,427 | 23 | 6,872,684 | 29 |
| 31XX | Equity attributable to shareholders of the parent | VI.16 | | | | | | |
| 3110 | Share capital | | 7,681,111 | 32 | 7,612,257 | 22 | 7,249,768 | 31 |
| 3150 | Stock dividends to be distributed | | 379,101 | 2 | — | — | 362,488 | 1 |
| 3200 | Capital surplus | | 5,434,280 | 23 | 5,036,294 | 15 | 4,971,305 | 21 |
| 3300 | Retained earnings | | | | | | | |
| 3310 | Legal reserve | | 924,006 | 4 | — | — | — | — |
| 3320 | Special reserve | | 10,028,226 | 42 | 5,002,321 | 15 | 5,002,321 | 21 |
| 3350 | Unappropriated earnings | | (6,802,284) | (28) | 9,334,785 | 27 | (94,151) | — |
| 3400 | Other equity | | | | | | | |
| 3410 | Exchange differences arising on translation of foreign operations | | (4,248) | — | (14,336) | — | (117,517) | — |
| 3420 | Unrealized gain (loss) on financial assets at fair value through other comprehensive income | | 108,099 | — | 108,099 | — | 19,603 | — |
| 3500 | Treasury shares | | (592,731) | (3) | (592,731) | (2) | (592,731) | (3) |
| 31XX | Total equity attributable to shareholders of the parent | | 17,155,560 | 72 | 26,486,689 | 77 | 16,801,086 | 71 |
| 36XX | Non-controlling interests | | 7 | — | 6 | — | 6 | — |
| 3XXX | Total equity | | 17,155,567 | 72 | 26,486,695 | 77 | 16,801,092 | 71 |
| 1XXX | Total liabilities and equity | | $ 23,966,166 | 100 | $ 34,628,122 | 100 | $ 23,673,776 | 100 |

(The accompanying notes are an integral part of the consolidated financial statements.)

**Center Laboratories, Inc. and Subsidiaries**
**Consolidated Statements of Comprehensive Income**
**For the Three Months and Six Months Ended June 30, 2026 and 2025**

**In Thousands of New Taiwan Dollars (Except Earnings Per Share)**

| Account Code | Items | Notes | Three Months Ended June 30 | | | | Six Months Ended June 30 | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | 2026 | | 2025 | | 2026 | | 2025 | |
| | | | Amount | % | Amount | % | Amount | % | Amount | % |
| 4000 | Net revenue | VI.18 | $ 432,063 | 100 | $ 378,711 | 100 | $ 898,039 | 100 | $ 757,570 | 100 |
| 5000 | Cost of revenue | | 243,462 | 56 | 231,980 | 61 | 492,378 | 55 | 447,581 | 59 |
| 5900 | Gross profit | | 188,601 | 44 | 146,731 | 39 | 405,661 | 45 | 309,989 | 41 |
| 6000 | Operating expenses | VI.19, VII | | | | | | | | |
| 6100 | Selling and marketing expenses | | 59,585 | 14 | 59,609 | 16 | 128,055 | 14 | 113,467 | 15 |
| 6200 | General and administrative expenses | | 49,543 | 11 | 59,841 | 16 | 110,721 | 12 | 105,646 | 14 |
| 6300 | Research and development expenses | | 23,302 | 5 | 24,444 | 6 | 44,832 | 5 | 42,160 | 6 |
| 6450 | Expected credit impairment (gains) | | (398) | — | (831) | — | (602) | — | (830) | — |
| | Total operating expenses | | 132,032 | 30 | 143,063 | 38 | 283,006 | 31 | 260,443 | 35 |
| 6500 | Other income and (expenses), net | VI.15 | 429,318 | 99 | — | — | 344,101 | 38 | — | — |
| 6900 | Income from operations | | 485,887 | 113 | 3,668 | 1 | 466,756 | 52 | 49,546 | 6 |
| 7000 | Non-operating income and expenses | | | | | | | | | |
| 7050 | Finance costs | VI.20 | (45,325) | (10) | (53,215) | (14) | (88,782) | (10) | (114,615) | (15) |
| 7100 | Interest income | | 19,857 | 5 | 9,109 | 2 | 21,081 | 2 | 24,685 | 3 |
| 7130 | Dividend income | | 69,355 | 16 | 85,656 | 23 | 69,355 | 8 | 85,656 | 11 |
| 7190 | Other income | VII | 4,951 | — | 9,737 | 2 | 13,374 | 2 | 18,647 | 3 |
| 7225 | Gain on disposal of investments | | 34 | — | 131,596 | 35 | 828,208 | 92 | 131,630 | 17 |
| 7230 | (Loss) on foreign exchange | | (27,992) | (7) | (82,717) | (22) | (28,796) | (3) | (67,707) | (9) |
| 7590 | Other gains and losses | | (5,605) | (1) | — | — | (5,670) | — | (8) | — |
| 7060 | Share of profit or loss of associates and joint ventures accounted for using the equity method | VI.6 | (475,965) | (110) | (167,143) | (44) | (600,320) | (67) | (275,735) | (36) |
| 7635 | (Loss) on financial assets and liabilities at fair value through profit or loss | | (12,988,393) | (3,006) | (851,839) | (225) | (10,827,966) | (1,206) | (68,790) | (9) |
| | Total non-operating income and expenses | | (13,449,083) | (3,113) | (918,816) | (243) | (10,619,516) | (1,182) | (266,237) | (35) |
| 7900 | (Loss) before income tax | | (12,963,196) | (3,000) | (915,148) | (242) | (10,152,760) | (1,130) | (216,691) | (29) |
| 7950 | Income tax benefit | VI.22 | 2,516,451 | 582 | 188,612 | 50 | 1,671,558 | 186 | 39,295 | 5 |
| 8200 | Net (loss) | | (10,446,745) | (2,418) | (726,536) | (192) | (8,481,202) | (944) | (177,396) | (24) |

(To be continued)

(Continued)

| Account Code | Items | Notes | Three Months Ended June 30 | | | | Six Months Ended June 30 | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | 2026 | | 2025 | | 2026 | | 2025 | |
| | | | Amount | % | Amount | % | Amount | % | Amount | % |
| 8300 | Other comprehensive income (net) | | | | | | | | | |
| 8360 | Items that may be reclassified subsequently to profit or loss | VI.21 | | | | | | | | |
| 8361 | Exchange differences arising on translation of foreign operations | | (6,034) | (1) | (156,567) | (41) | 12,222 | 1 | (128,994) | (17) |
| 8370 | Share of other comprehensive income of associates and joint ventures accounted for using the equity method | | (381) | — | (16,997) | (5) | 212 | — | (14,471) | (2) |
| 8399 | Income tax benefit (expense) relating to items that may be reclassified to profit or loss | VI.22 | 1,207 | — | 32,319 | 9 | (2,346) | — | 26,687 | 4 |
| 8360 | Total components of other comprehensive income that may be reclassified to profit or loss | | (5,208) | (1) | (141,245) | (37) | 10,088 | 1 | (116,778) | (15) |
| 8500 | Total comprehensive income | | $ (10,451,953) | (2,419) | $ (867,781) | (229) | $ (8,471,114) | (943) | $ (294,174) | (39) |
| 8600 | Net income (loss) attributable to: | | | | | | | | | |
| 8610 | Shareholders of the parent | | $ (10,446,745) | (2,418) | $ (726,536) | (192) | $ (8,481,203) | (944) | $ (177,396) | (24) |
| 8620 | Non-controlling interests | | $ — | — | $ — | — | $ 1 | — | $ — | — |
| 8700 | Total comprehensive income attributable to: | | | | | | | | | |
| 8710 | Shareholders of the parent | | $ (10,451,953) | (2,419) | $ (867,781) | (229) | $ (8,471,115) | (943) | $ (294,174) | (39) |
| 8720 | Non-controlling interests | | $ — | — | $ — | — | $ 1 | — | $ — | — |
| | Earnings per share | | | | | | | | | |
| 9750 | Basic earnings (loss) per share | VI.23 | $ (13.78) | | $ (0.96) | | $ (11.24) | | $ (0.23) | |
| 9850 | Diluted earnings (loss) per share | VI.23 | $ (13.78) | | $ (0.96) | | $ (11.24) | | $ (0.23) | |

(The accompanying notes are an integral part of the consolidated financial statements.)

**Center Laboratories, Inc. and Subsidiaries**
**Consolidated Statements of Changes in Equity**
**For the Six Months Ended June 30 31, 2026 and 2025**

**In Thousands of New Taiwan Dollars**

| Items | Equity attributable to shareholders of the parent | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Capital surplus | | | | | | Retained earnings | | | Other equity | | | | | | |
| | Share capital | Stock dividends to be distributed | Issued at premium | Difference between consideration and carrying amount of subsidiaries acquired or disposed | Changes in net equity of associates and joint ventures accounted for using the equity method | Treasury shares | Others | Stock options | Legal reserve | Special reserve | Unappropriated earnings | Exchange differences arising on translation of foreign operations | Unrealized gain (loss) on financial assets at fair value through other comprehensive income | Total | Treasury shares | Total equity attributable to shareholders of the parent | Non-controlling interests | Total equity |
| Balance as of January 1, 2025 | $ 7,249,768 | $ — | $ 4,054,144 | $ — | $ 665,876 | $ 88,455 | $ 1,609 | $ 725,873 | $ 1,267,810 | $ 5,560,363 | $ (1,368,634) | $ (739) | $ 19,603 | $ 18,864 | $ (209,651) | $ 18,054,477 | $ 6 | $ 18,054,483 |
| Cash dividends from capital surplus | — | — | (543,732) | — | — | — | — | — | — | — | — | — | — | — | — | (543,732) | — | (543,732) |
| Appropriation of earnings: | | | | | | | | | | | | | | | | | | |
| Stock dividends | — | 362,488 | — | — | — | — | — | — | — | — | (362,488) | — | — | — | — | — | — | — |
| Deficiency compensation from legal reserve | — | — | — | — | — | — | — | — | (1,267,810) | — | 1,267,810 | — | — | — | — | — | — | — |
| Reversal of special reserve | — | — | — | — | — | — | — | — | — | (558,042) | 558,042 | — | — | — | — | — | — | — |
| Other changes in capital surplus | | | | | | | | | | | | | | | | | | |
| Adjustments to share of changes in equities of associates and joint ventures | — | — | — | — | (24,535) | — | — | — | — | — | (11,485) | — | — | — | — | (36,020) | — | (36,020) |
| Recovery of unclaimed dividends from shareholders | — | — | — | 21 | — | — | 47 | — | — | — | — | — | — | — | — | 68 | — | 68 |
| Repurchase of treasury shares | — | — | — | — | — | — | — | — | — | — | — | — | — | — | (383,080) | (383,080) | — | (383,080) |
| Net income (loss) | — | — | — | — | — | — | — | — | — | — | (177,396) | — | — | — | — | (177,396) | — | (177,396) |
| Other comprehensive income | — | — | — | — | — | — | — | — | — | — | — | (116,778) | — | (116,778) | — | (116,778) | — | (116,778) |
| Share-based compensation | — | — | — | — | — | — | — | 3,547 | — | — | — | — | — | — | — | 3,547 | — | 3,547 |
| Balance as of June 30, 2025 | $ 7,249,768 | $ 362,488 | $ 3,510,412 | $ 21 | $ 641,341 | $ 88,455 | $ 1,656 | $ 729,420 | $ — | $ 5,002,321 | $ (94,151) | $ (117,517) | $ 19,603 | $ (97,914) | $ (592,731) | $ 16,801,086 | $ 6 | $ 16,801,092 |
| Balance as of January 1, 2026 | $ 7,612,257 | $ — | $ 3,510,412 | $ 21 | $ 699,262 | $ 91,917 | $ 191,948 | $ 542,734 | $ — | $ 5,002,321 | $ 9,334,785 | $ (14,336) | $ 108,099 | $ 93,763 | $ (592,731) | $ 26,486,689 | $ 6 | $ 26,486,695 |
| Appropriation of earnings: | | | | | | | | | | | | | | | | | | |
| Cash dividends | — | — | — | — | — | — | — | — | — | — | (1,326,854) | — | — | — | — | (1,326,854) | — | (1,326,854) |
| Stock dividends | — | 379,101 | — | — | — | — | — | — | — | — | (379,101) | — | — | — | — | — | — | — |
| Appropriation as legal reserve | — | — | — | — | — | — | — | — | 924,006 | — | (924,006) | — | — | — | — | — | — | — |
| Appropriation as special reserve | — | — | — | — | — | — | — | — | — | 5,025,905 | (5,025,905) | — | — | — | — | — | — | — |
| Conversion of convertible bonds to issuance of new shares | 68,854 | — | 229,828 | — | — | — | — | (54,111) | — | — | — | — | — | — | — | 244,571 | — | 244,571 |
| Repurchase of convertible bonds | — | — | — | — | — | — | 8,578 | (8,578) | — | — | — | — | — | — | — | — | — | — |
| Other changes in capital surplus | | | | | | | | | | | | | | | | | | |
| Equity component of convertible bonds | — | — | — | — | — | — | — | 341,054 | — | — | — | — | — | — | — | 341,054 | — | 341,054 |
| Adjustments to share of changes in equities of associates and joint ventures | — | — | — | — | (122,483) | — | — | — | — | — | — | — | — | — | — | (122,483) | — | (122,483) |
| Recovery of unclaimed dividends from shareholders | — | — | — | — | — | — | 150 | — | — | — | — | — | — | — | — | 150 | — | 150 |
| Net income (loss) | — | — | — | — | — | — | — | — | — | — | (8,481,203) | — | — | — | — | (8,481,203) | 1 | (8,481,202) |
| Other comprehensive income | — | — | — | — | — | — | — | — | — | — | — | 10,088 | — | 10,088 | — | 10,088 | — | 10,088 |
| Share-based compensation | — | — | — | — | — | — | — | 3,548 | — | — | — | — | — | — | — | 3,548 | — | 3,548 |
| Balance as of June 30, 2026 | $ 7,681,111 | $ 379,101 | $ 3,740,240 | $ 21 | $ 576,779 | $ 91,917 | $ 200,676 | $ 824,647 | $ 924,006 | $ 10,028,226 | $ (6,802,284) | $ (4,248) | $ 108,099 | $ 103,851 | $ (592,731) | $ 17,155,560 | $ 7 | $ 17,155,567 |

(The accompanying notes are an integral part of the consolidated financial statements.)

**Center Laboratories, Inc. and Subsidiaries**
**Consolidated Statements of Cash Flows**
**For the Six Months Ended June 30, 2026 and 2025**

| | In Thousands of New Taiwan Dollars<br>Six Months Ended June 30 | |
|---|---|---|
| | **2026** | **2025** |
| Cash flows from operating activities: | | |
| Profit before income tax | $ (10,152,760) | $ (216,691) |
| Adjustments for: | | |
| The income or loss items which did not affect cash flows | | |
| Depreciation expense | 65,175 | 58,843 |
| Amortization expense | 25,326 | 25,173 |
| Loss on financial assets and liabilities at fair value through profit or loss | 10,827,966 | 68,790 |
| Loss on disposal of property, plant and equipment | 199 | 1 |
| Expected credit impairment (gains) | (602) | (830) |
| Unrealized / realized foreign exchange loss | — | 18,512 |
| Share-based compensation | 3,548 | 3,547 |
| Interest expense | 88,782 | 114,615 |
| Interest income | (21,081) | (24,685) |
| Dividend income | (69,355) | (85,656) |
| Shares of profit or loss of associates and joint ventures accounted for using the equity method | 600,320 | 275,735 |
| (Gain) on disposal of investments | (828,208) | (131,630) |
| Current transfer expenses of construction in process | — | 2,724 |
| Loss on redemption of convertible bonds | 5,270 | — |
| Changes in operating assets and liabilities | | |
| Decrease in notes receivable | 4,655 | 4,353 |
| (Increase) in accounts receivable | (20,177) | (22,403) |
| Decrease (increase) in inventories | 48,447 | (6,051) |
| Decrease (increase) in other current assets | 4,887 | (110) |
| (Increase) in net defined benefit asset | (1,650) | (1,493) |
| (Decrease) increase in accounts payable | (6,431) | 5,384 |
| (Decrease) in other payables | (27,289) | (13,001) |
| (Decrease) increase in contract liabilities | (20,041) | 4,372 |
| (Decrease) in other current liabilities | (2,598) | (3,580) |
| (Decrease) in long-term provision | (344,101) | — |
| Cash generated from operations | 180,282 | 75,919 |
| Interest received | 17,511 | 27,711 |
| Interest paid | (28,696) | (38,728) |
| Income tax paid | (27,251) | (179,049) |
| Net cash provided by (used in) operating activities | 141,846 | (114,147) |

(To be continued)

(Continued)

| | Six Months Ended June 30 | |
|---|---|---|
| | 2026 | 2025 |
| Cash flows from investing activities: | | |
| Acquisition of financial assets at fair value through profit or loss | (87,720) | (151,364) |
| Proceeds from disposal of financial assets at fair value through profit or loss | — | 193,256 |
| Acquisition of investments accounted for using the equity method | (279,692) | (14,612) |
| Proceeds from disposal of investments accounted for using the equity method | 3,176,126 | 145,813 |
| Acquisition of intangible assets | (2,228) | (1,876) |
| Acquisition of property, plant and equipment (Including prepayment for equipment) | (55,479) | (106,269) |
| Proceeds from disposal of property, plant and equipment | 85 | — |
| Decrease in financial assets at amortized cost | 58,689 | 155,066 |
| Decrease in refundable deposits | 711 | 582 |
| Decrease in other financial assets | 71,825 | 1,115 |
| Dividends received | 122,169 | 154,024 |
| Net cash provided by investing activities | 3,004,486 | 375,735 |
| Cash flows from financing activities: | | |
| (Decrease) in short-term loans | (910,000) | (562,000) |
| (Repayment for) long-term loans | (1,067,643) | (415,519) |
| Repayment of the principal portion of lease liabilities | (4,834) | (4,738) |
| Issuance of convertible bonds | 2,001,189 | — |
| Payment of bond issuance costs | (4,865) | — |
| Repurchase of convertible bonds | (44,200) | — |
| Recovery of unclaimed dividends from shareholders | 150 | 68 |
| Repurchase of treasury shares | — | (383,080) |
| Net cash (used in) financing activities | (30,203) | (1,365,269) |
| Effect of exchange rate changes on cash and cash equivalents | 480 | (973) |
| Net increase (decrease) in cash and cash equivalents | 3,116,609 | (1,104,654) |
| Cash and cash equivalents, beginning of period | 237,562 | 1,442,273 |
| Cash and cash equivalents, end of period | $ 3,354,171 | $ 337,619 |

(The accompanying notes are an integral part of the consolidated financial statements.)

Center Laboratories, Inc. and subsidiaries

Notes to the consolidated financial statements

June 30, 2026 and 2025

(Expressed in thousands of New Taiwan dollars unless otherwise stated)

I. Company history

Center Laboratories, Inc. was incorporated on November 4, 1959 in accordance with the Company Act. As of June 30, 2026, the Company's authorized capital was NT$10,000,000 thousand and the paid-in capital was NT$7,681,111 thousand. The Company is principally engaged in the manufacture and sale of pharmaceutical products. The Company's office and plant are located in Taipei City and Hsinchu County, respectively.

The Company's shares have been traded on the Taipei Exchange since October 2003.

II. The date of authorization for the financial statements and procedures

These consolidated financial statements were authorized for issuance by the Board of Directors on August 11, 2026.

III. Application of new standards, amendments and interpretations

(I) Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, "IFRS Accounting Standards") endorsed and issued into effect by the Financial Supervisory Commission (FSC).

The application of the amended IFRSs endorsed and issued into effect by the FSC effective from January 1, 2026 is not expected to have a material impact on the accounting policies of the Group.

(II) IFRSs endorsed by the FSC applicable in 2027:

| Newly issued / amended / revised standards and interpretations | Effective date by IASB |
|---|---|
| IFRS 18 "Presentation and Disclosure in Financial Statements" | January 1, 2027 (Note 1) |
| IFRS 19 "Subsidiaries without Public Accountability: Disclosures" | January 1, 2027 |
| Amendments to IAS 21 "Lack of Exchangeability and Translation to a Hyperinflationary Presentation Currency" | January 1, 2027 |

Note 1: On September 25, 2025, the FSC announced that domestic enterprises shall apply IFRS 18 starting from January 1, 2028. Early adoption is also permitted after IFRS 18 is endorsed by the FSC.

The potential impacts on the Group's consolidated financial statements from the future adoption of the above standards or interpretations endorsed by the FSC are as follows:

1. IFRS 18 “Presentation and Disclosure in Financial Statements”

IFRS 18 “Presentation and Disclosure in Financial Statements” will replace IAS 1 “Presentation of Financial Statements”. The major changes under the new standard include the following:

Items of income and expenses in the statement of profit or loss shall be classified into operating, investing, financing, income taxes and discontinued operations categories.

The statement of profit or loss shall present subtotals and totals for operating profit or loss, profit or loss before financing and income taxes, and profit or loss.

Guidance is provided to strengthen the requirements for aggregation and disaggregation. The Group shall identify assets, liabilities, equity, income, expenses and cash flows arising from individual transactions or other events, and classify and aggregate them based on shared characteristics, such that each line item presented in the primary financial statements has at least one similar characteristic. Items with dissimilar characteristics shall be disaggregated in the primary financial statements and notes. The Group shall label such items as “other” only if a more informative description cannot be identified.

Additional disclosures of management-defined performance measures: When the Group communicates publicly outside the financial statements and communicates with users of the financial statements regarding management’s view of a particular aspect of the Group’s overall financial performance, the Group shall disclose, in a single note to the financial statements, information related to management-defined performance measures, including a description of the measures, how they are calculated, reconciliations to subtotals or totals specified by IFRS Accounting Standards, and the effects of related reconciliation items on income tax and non-controlling interests.

(III) IFRSs issued by the IASB but not yet endorsed by the FSC (the effective dates are subject to the FSC regulations) are as follows:

| Newly issued / amended / revised standards and interpretations | Effective date by IASB (Note 1) |
|---|---|
| Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets between an Investor and its Associate or Joint Venture” | To be determined by the IASB |
| IFRS 20 “Regulatory Assets and Regulatory Liabilities” | January 1, 2029 |

Note 1: Unless otherwise specified, the above new, amended and revised standards or interpretations are effective for annual reporting periods beginning after the respective effective dates.

As of the date the consolidated financial statements were authorized for issuance, the Group is still continuously assessing the impact of the amendments to other standards and interpretations on its financial position and financial performance. The related impacts will be disclosed upon completion of the assessment.

IV. Summary of material accounting policies

Except as described below, the material accounting policies adopted in these consolidated financial statements are consistent with those adopted in the 2025 consolidated financial statements. For the related information, please refer to Note IV to the 2025 consolidated financial statements.

1. Statement of compliance

These consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers (hereinafter referred to as the "Regulations") and IAS 34 "Interim Financial Reporting" as endorsed and issued into effect by the FSC. These consolidated financial statements do not include all of the necessary information required for a complete set of annual consolidated financial statements prepared in accordance with the IFRS, IAS, Interpretations and Interpretation Bulletins endorsed and issued into effect by the FSC.

2. Basis of preparation

Except for financial instruments measured at fair value, these consolidated financial statements have been prepared on the historical cost basis, which generally represents the fair value of the consideration given in exchange for assets.

3. Basis of preparation of consolidated financial statements

These consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (its subsidiaries). Control is achieved when the Company has the power to govern the financial and operating policies of an entity so as to obtain benefits from its relevant operating activities.

The consolidated statements of comprehensive income appropriately include the operating results of subsidiaries acquired or disposed of during the year from the effective date of acquisition or up to the effective date of disposal. The total comprehensive income of subsidiaries is attributable to the Company's owners and non-controlling interests, even if the non-controlling interests result in a deficit.

The financial statements of subsidiaries have been appropriately adjusted to ensure consistency of accounting periods and accounting policies with those of the Company.

All significant intercompany transactions, balances, income and expenses among the entities within the Group have been eliminated upon consolidation.

Changes in the Company's ownership interests in subsidiaries that do not result in the Company losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of the Company's interests and the non-controlling interests have been adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the adjustment to non-controlling interests and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the Company.

When the Group loses control of a subsidiary, the gain or loss on disposal is calculated as the difference between (1) the aggregate of the fair value of the consideration received and the fair value of any retained investment in the former subsidiary at the date control is lost, and (2) the aggregate of the carrying amounts of the assets (including goodwill), liabilities and non-controlling interests of the former subsidiary at the date control is lost. The Group accounts for all amounts previously recognized in other comprehensive income in relation to that subsidiary on the same basis as would be required if the Group had directly disposed of the related assets or liabilities.

Any retained investment in the former subsidiary is measured at its fair value at the date control is lost, which is regarded as the initial amount of an investment in an associate.

A. Subsidiaries included in the consolidated financial statements are as follows:

| Name of investor company | Name of subsidiary | Relationship with the Company | Nature of business | Shareholding percentage / capital contribution percentage | | |
|---|---|---|---|---|---|---|
| | | | | 2026.06.30 | 2025.12.31 | 2025.06.30 |
| The Company | Center Biotherapeutics Inc. | Subsidiary of the Company | Investment | 100.00% | 100.00% | 100.00% |
| The Company | Centerlab Investment Holding Limited | Subsidiary of the Company | Investment | 100.00% | 100.00% | 100.00% |
| The Company | BioEngine Technology Development Inc. | Subsidiary of the Company | Investment | 100.00% | 100.00% | 100.00% |

| Name of investor company | Name of subsidiary | Relationship with the Company | Nature of business | Shareholding percentage / capital contribution percentage | | |
|---|---|---|---|---|---|---|
| | | | | 2026.06.30 | 2025.12.31 | 2025.06.30 |
| The Company and Centerlab Investment Holding Limited | Bioflag International Corporation | Subsidiary of the Company | Investment | — | — | 100.00% |
| The Company | Glac Biotech Co., Ltd. | Subsidiary of the Company | Manufacturing and selling functional probiotics | 100.00% | 100.00% | — |
| Bioflag International Corporation | Glac Biotech Co., Ltd. | Sub-subsidiary of the Company | Manufacturing and selling functional probiotics | — | — | 100.00% |
| Glac Biotech Co., Ltd. | Omnipro Biotech Co., Ltd. | Sub-subsidiary of the Company | General food manufacturing | 100.00% | 100.00% | 100.00% |
| Glac Biotech Co., Ltd. | Ezadd Co., Ltd. | Sub-subsidiary of the Company | Selling functional probiotics | 99.50% | 99.50% | 99.50% |
| The Company | Center Laboratories Limited | Subsidiary of the Company | Investment | 100.00% | 100.00% | 100.00% |
| The Company | Center Venture Holding I Limited | Sub-subsidiary of the Company | Investment | 100.00% | 100.00% | 100.00% |
| The Company | Center Venture Holding II Limited | Sub-subsidiary of the Company | Investment | 100.00% | 100.00% | 100.00% |
| The Company | Center Venture Holding III Limited | Sub-subsidiary of the Company | Investment | 100.00% | 100.00% | 100.00% |
| BioEngine Technology Development Inc. | BioEngine Development I Limited | Sub-subsidiary of the Company | Investment | 100.00% | 100.00% | 100.00% |
| BioEngine Development I Limited | Beijing Shundu Pharmaceutical Research Institute Co., Ltd. | Sub-subsidiary of the Company | Research and development of new pharmaceutical products and skincare products | 100.00% | 100.00% | 100.00% |

B. Significant changes in the consolidated entities are summarized as follows:

(1) Bioflag Co., Ltd. completed its dissolution and liquidation procedures in May 2025. The investment originally held by Glac Biotech Co., Ltd. was subsequently held directly by Bioflag International Corporation.

(2) Bioflag International Corporation completed its dissolution and liquidation procedures in November 2025. The investment originally held by Glac Biotech Co., Ltd. is now directly held by the Company.

4. Income taxes

The Group measures and discloses income tax expense for interim periods in accordance with paragraph B12 of IAS 34 “Interim Financial Reporting”.

Income tax expense is measured by applying to the profit before tax for the interim reporting period the best estimate of the annual effective tax rate expected for the full financial year, and is recognized in full as current income tax expense.

Income tax expense recognized directly in equity or other comprehensive income is measured based on the temporary differences between the carrying amounts of the related assets and liabilities for financial reporting purposes and their respective tax bases, using the tax rates expected to apply when the assets are realized or the liabilities are settled.

5. Defined benefit post-employment benefits

Pension cost for interim periods is calculated on a year-to-date basis using the actuarially determined pension cost rate at the end of the previous annual reporting period, and is adjusted for significant market fluctuations during the current period, as well as for significant plan amendments, settlements or other significant one-time events.

V. Major sources of significant accounting judgments, estimates and assumptions uncertainty

In preparing these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 “Interim Financial Reporting” as endorsed and issued into effect by the FSC, management is required to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revisions affect only that period. If the revisions to accounting estimates affect both the current and future periods, the revisions are recognized in the current and future periods.

In preparing these consolidated financial statements, the significant judgments made by management in applying the Group’s accounting policies and the key sources of estimation uncertainty are consistent with those disclosed in Note V to the 2025 consolidated financial statements.

VI. Notes to significant accounting items

1. Cash and cash equivalents

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Cash on hand and allowance | $ 408 | $ 412 | $ 557 |
| Demand deposits and checking accounts | 831,604 | 221,585 | 330,100 |
| Cash equivalents: | | | |
| Time deposits | 2,522,159 | 15,565 | 6,962 |
| Total | $ 3,354,171 | $ 237,562 | $ 337,619 |

(1) Cash equivalents include time deposits with original maturities of three months or less that are highly liquid, readily convertible to known amounts of cash and subject to an insignificant risk of changes in value. Such instruments are held for the purpose of meeting short-term cash commitments.

(2) None of the above cash and cash equivalents were pledged as collateral.

2. Financial instruments at fair value through profit or loss

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Financial assets - current | | | |
| Designated at fair value through profit or loss | | | |
| Foreign listed stocks | $ 249,207 | $ 363,830 | $ 304,961 |
| Financial assets - non-current | | | |
| Designated at fair value through profit or loss | | | |
| Domestic TWSE/TPEx listed stocks | $ 1,999,679 | $ 2,012,836 | $ 2,229,552 |
| Domestic non TWSE/TPEx listed common shares and emerging stocks | 172,064 | 197,325 | 185,418 |
| Foreign listed stocks | 4,067,054 | 5,471,453 | 2,176,318 |
| Equity interests in foreign unlisted companies | 735,501 | 1,034,600 | 934,369 |
| Foreign unlisted stocks | 2,159,749 | 10,764,125 | 3,014,413 |
| Foreign funds | 5,091,858 | 4,929,406 | 4,342,700 |
| Hybrid financial assets | 43,933 | 6,302 | — |
| Derivative financial instruments - redemption | 375 | 146 | 1,355 |

| | | | |
|---|---|---|---|
| rights | | | |
| Total | $ 14,270,213 | $ 24,416,193 | $ 12,884,125 |
| Financial liabilities - current | | | |
| Designated at fair value through profit or loss | | | |
| Derivative financial instruments - put options | $ — | $ 12,794 | $ — |
| Financial liabilities - non-current | | | |
| Designated at fair value through profit or loss | | | |
| Derivative financial instruments - put options | $ 57,400 | $ — | $ 59,690 |

(1) The Company's issued convertible bonds comprise host debt instruments and embedded put option derivatives. The embedded put option derivatives are measured at fair value through profit or loss.

(2) Information relating to the pledge of financial assets as collateral for bank borrowings is disclosed in Note VIII.

3. Financial assets at amortized cost

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Current item: | | | |
| Time deposits with original maturities of more than three months | $ 2,738 | $ 61,427 | $ 176,431 |

(1) The range of market interest rates for time deposits at the balance sheet date was as follows:

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Time deposits | 3.00% | 1.50%~3.00% | 1.47%~4.33% |

4. Accounts receivable, net

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Measured at amortized cost | | | |
| Accounts receivable - general customers | $ 235,960 | $ 215,810 | $ 202,756 |
| Less: allowance for losses | (1,058) | (1,639) | (1,272) |
| Net amount | $ 234,902 | $ 214,171 | $ 201,484 |

None of the above accounts receivable were pledged as collateral.

The Group applies the simplified approach to estimate expected credit losses for all accounts receivable, i.e., the use of lifetime expected credit losses for measurement purposes. For this purpose, expected credit loss rates are determined based on the aging of accounts receivable and incorporate forward-looking information. The analysis of expected credit losses on accounts receivable of the Company as of June 30, 2026, December 31, 2025 and June 30, 2025 was as follows:

June 30, 2026

| Aging | Carrying amount of accounts receivable | Allowance for lifetime expected credit losses |
|---|---|---|
| Within 90 days | $ 213,877 | $ 271 |
| 90 to 180 days | 20,931 | 267 |
| 180 to 365 days | 860 | 228 |
| Over 365 days | 292 | 292 |
| Total | $ 235,960 | $ 1,058 |

December 31, 2025

| Aging | Carrying amount of accounts receivable | Allowance for lifetime expected credit losses |
|---|---|---|
| Within 90 days | $ 190,847 | $ 492 |
| 90 to 180 days | 23,420 | 481 |
| 180 to 365 days | 1,225 | 348 |
| Over 365 days | 318 | 318 |
| Total | $ 215,810 | $ 1,639 |

June 30, 2025

| Aging | Carrying amount of accounts receivable | Allowance for lifetime expected credit losses |
|---|---|---|
| Within 90 days | $ 178,825 | $ 294 |
| 90 to 180 days | 22,424 | 312 |
| 180 to 365 days | 1,189 | 348 |
| Over 365 days | 318 | 318 |
| Total | $ 202,756 | $ 1,272 |

Information on changes in the allowance for doubtful accounts for accounts receivable is as follows:

| Item | 2026.06.30 | 2025.06.30 |
|---|---|---|
| Beginning balance | $ 1,639 | $ 1,775 |
| Addition (reversal) of impairment losses recognized | (554) | (503) |
| Write-offs due to uncollectibility | (27) | — |
| Ending balance | $ 1,058 | $ 1,272 |

5. Inventories

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Merchandise inventory | $ 487 | $ 572 | $ 470 |
| Finished goods | 157,337 | 199,611 | 162,837 |
| Work in process and semi-finished goods | 54,795 | 50,048 | 57,671 |
| Raw materials | 105,508 | 102,853 | 101,036 |
| Supplies | 16,398 | 13,883 | 14,960 |
| Inventory in transit | 1,898 | 14,416 | 5,388 |
| Total | $ 336,423 | $ 381,383 | $ 342,362 |
| Less: Allowance for inventory valuation losses | (31,392) | (27,905) | (26,608) |
| Net amount | $ 305,031 | $ 353,478 | $ 315,754 |

Cost of goods sold for the six months ended June 30, 2026 and 2025 included inventory valuation losses (reversal gains) of NT$4,721 thousand and NT$336 thousand, respectively.

6. Investments accounted for using the equity method

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Investments in associates | $ 2,335,720 | $ 5,656,711 | $ 5,236,463 |

(1) Details of investments in associates are as follows:

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Significant associates | | | |
| Medeon Biodesign, Inc. | $ 297,792 | $ 364,728 | $ 313,756 |
| TOT BIOPHARM International Company Limited | — | 2,847,124 | 2,883,503 |
| Mycenax Biotech Inc. | 299,825 | 338,144 | 372,963 |
| Lumosa Therapeutics Co., Ltd. | 441,824 | 534,838 | 568,409 |
| | 1,039,441 | 4,084,834 | 4,138,631 |
| Individually immaterial associates | 1,296,279 | 1,571,877 | 1,097,832 |
| Total | $ 2,335,720 | $ 5,656,711 | $ 5,236,463 |

(2) Basic information on the Group's significant associates is as follows:

| Item | Shareholding percentage (%) | | |
|---|---|---|---|
| | 2026.06.30 | 2025.12.31 | 2025.06.30 |
| Medeon Biodesign, Inc. | 24.22% | 24.72% | 28.42% |
| TOT BIOPHARM International Company Limited | — | 28.59% | 28.59% |
| Mycenax Biotech Inc. | 20.71% | 20.63% | 20.64% |
| Lumosa Therapeutics Co., Ltd. | 35.43% | 35.23% | 34.97% |

For information on the nature of business, principal place of business and country of incorporation of the above associates, please refer to Appendix 2 "Information on Investee Companies, Locations and Related Information" and Appendix 3 "Information on Investments in Mainland China."

(3) The Group's equity investment in TOT BIOPHARM International Company Limited, in which the Group held a 28.59% equity interest and was originally accounted for using the equity method, ceased to be accounted for using the equity method after the Group disposed of 191,047 thousand shares of the company in February 2026, resulting in the Group's equity interest decreasing to 3.87% and the loss of significant influence. The fair value of the 3.87% ownership interest held by the Group on the disposal date was $489,100 thousand, which was

reclassified as financial assets measured at fair value through profit or loss. The amount recognized in profit or loss arising from this transaction was calculated as follows:

| | | |
|---|---|---|
| Fair value of the remaining investment | $ | 489,100 |
| Less: carrying amount of the investment on the date significant influence was lost | | 382,060 |
| Less: other comprehensive income of associates accounted for using the equity method | | (537) |
| Gain recognized | $ | 107,577 |

(4) Level 1 fair value information for associates with publicly quoted market prices is as follows:

| | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Medeon Biodesign, Inc. | $ 1,655,271 | $ 2,264,506 | $ 3,343,054 |
| TOT BIOPHARM International Company Limited | — | 2,230,571 | 1,616,246 |
| Mycenax Biotech Inc. | 412,015 | 504,788 | 639,771 |
| Lumosa Therapeutics Co., Ltd. | 4,235,381 | 8,196,831 | 6,111,554 |
| Individually immaterial associates | 1,094,620 | 1,443,072 | 1,133,037 |
| Total | $ 7,397,287 | $ 14,639,768 | $ 12,843,662 |

(5) For the amounts of investments in associates pledged by the Company as collateral for borrowings, please refer to Note VIII.

(6) The following summarized financial information for the material associates was prepared based on the IFRSs consolidated financial statements of each associate and has been adjusted to reflect the adjustments made in applying the equity method.

Balance Sheets

| | 2026.06.30 | | |
|---|---|---|---|
| | Medeon Biodesign, Inc. | Mycenax Biotech Inc. | Lumosa Therapeutics Co., Ltd. |
| Current assets | $ 1,078,602 | $ 870,260 | $ 799,508 |
| Non-current assets | 472,703 | 2,408,944 | 569,403 |
| Current liabilities | 164,177 | 1,432,208 | 123,578 |
| Non-current liabilities | 117,963 | 438,924 | — |
| Equity | 1,269,165 | 1,408,072 | 1,245,333 |
| Non-controlling interests | (39,390) | — | (7,349) |

| | | | |
|---|---|---|---|
| | $ 1,229,775 | $ 1,408,072 | $ 1,237,984 |
| The Group's share of equity | $ 297,792 | $ 291,576 | $ 438,651 |
| Goodwill | — | 8,249 | 11,031 |
| Downstream and sidestream transactions with associates | — | — | (7,858) |
| Carrying amount of investments in associates | $ 297,792 | $ 299,825 | $ 441,824 |

| | 2025.12.31 | | | |
|---|---|---|---|---|
| | Medeon Biodesign, Inc. | TOT BIOPHARM International Company Limited | Mycenax Biotech Inc. | Lumosa Therapeutics Co., Ltd. |
| Current assets | $ 1,322,148 | $ 2,514,725 | $ 776,021 | $ 966,096 |
| Non-current assets | 457,645 | 3,666,939 | 2,485,224 | 684,135 |
| Current liabilities | 158,850 | 1,191,503 | 1,106,062 | 131,037 |
| Non-current liabilities | 84,177 | 1,618,376 | 556,135 | — |
| Equity | 1,536,766 | 3,371,785 | 1,599,048 | 1,519,194 |
| Non-controlling interests | (61,026) | — | — | (9,757) |
| | $ 1,475,740 | $ 3,371,785 | $ 1,599,048 | $ 1,509,437 |
| The Group's share of equity | $ 364,728 | $ 964,071 | $ 329,895 | $ 531,733 |
| Goodwill | — | 1,883,053 | 8,249 | 11,031 |
| Downstream and sidestream transactions with associates | — | — | — | (7,926) |
| Carrying amount of investments in associates | $ 364,728 | $ 2,847,124 | $ 338,144 | $ 534,838 |

| | 2025.06.30 | | | |
|---|---|---|---|---|
| | Medeon Biodesign, Inc. | TOT BIOPHARM International Company Limited | Mycenax Biotech Inc. | Lumosa Therapeutics Co., Ltd. |
| Current assets | $ 917,837 | $ 3,054,967 | $ 706,054 | $ 1,199,666 |
| Non-current assets | 499,285 | 3,490,780 | 2,508,867 | 552,913 |
| Current liabilities | 182,341 | 1,458,413 | 841,505 | 119,991 |
| Non-current liabilities | 102,187 | 1,588,318 | 606,602 | 3,478 |
| Equity | 1,132,594 | 3,499,016 | 1,766,814 | 1,629,110 |
| Non-controlling interests | (28,741) | — | — | (12,556) |
| | $ 1,103,853 | $ 3,499,016 | $ 1,766,814 | $ 1,616,554 |
| The Group's share of equity | $ 313,756 | $ 1,000,450 | $ 364,714 | $ 565,373 |
| Goodwill | — | 1,883,053 | 8,249 | 11,031 |
| Downstream and sidestream transactions with associates | — | — | — | (7,995) |
| Carrying amount of investments in associates | $ 313,756 | $ 2,883,503 | $ 372,963 | $ 568,409 |

Statements of comprehensive income

| | 2026.04.01~2026.06.30 | | |
|---|---|---|---|
| | Medeon Biodesign, Inc. | Mycenax Biotech Inc. | Lumosa Therapeutics Co., |

| | | | Ltd. |
|---|---|---|---|
| Revenues | $ 106,612 | $ 203,093 | $ 5,129 |
| Net income from continuing operations for the period | $ (138,793) | $ (82,593) | $ (163,291) |
| Other comprehensive income or loss (net of tax) | (1,405) | (21) | 16 |
| Total comprehensive income (loss) for the period | $ (140,198) | $ (82,614) | $ (163,275) |
| Dividends received from associates | $ — | $ — | $ — |

| | 2026.01.01~2026.06.30 | | |
|---|---|---|---|
| | Medeon Biodesign, Inc. | Mycenax Biotech Inc. | Lumosa Therapeutics Co., Ltd. |
| Revenues | $ 220,900 | $ 399,907 | $ 9,612 |
| Net income from continuing operations for the period | $ (273,892) | $ (199,579) | $ (284,027) |
| Other comprehensive income or loss (net of tax) | 4,398 | 62 | 53 |
| Total comprehensive income (loss) for the period | $ (269,494) | $ (199,517) | $ (283,974) |
| Dividends received from associates | $ — | $ — | $ — |

| | 2025.04.01~2025.06.30 | | | |
|---|---|---|---|---|
| | Medeon Biodesign, Inc. | TOT BIOPHARM International Company Limited | Mycenax Biotech Inc. | Lumosa Therapeutics Co., Ltd. |
| Revenues | $ 110,382 | $ 1,016,721 | $ 202,559 | $ 2,810 |
| Net income from continuing operations for the period | $ (188,312) | $ 8,454 | $ (137,162) | $ (149,978) |
| Other comprehensive income or loss (net of tax) | (39,256) | (17,582) | (559) | (140) |
| Total comprehensive income (loss) for the period | $ (227,568) | $ (9,128) | $ (137,721) | $ (150,118) |
| Dividends received from associates | $ — | $ — | $ — | $ — |

| | 2025.01.01~2025.06.30 | | | |
|---|---|---|---|---|
| | Medeon Biodesign, Inc. | TOT BIOPHARM International Company Limited | Mycenax Biotech Inc. | Lumosa Therapeutics Co., Ltd. |
| Revenues | $ 212,260 | $ 2,155,298 | $ 324,275 | $ 11,706 |
| Net income from continuing operations for the period | $ (378,850) | $ 17,898 | $ (266,299) | $ (255,381) |
| Other comprehensive income or loss (net of tax) | (34,904) | (15,532) | (500) | (112) |
| Total comprehensive income (loss) for the period | $ (413,754) | $ 2,366 | $ (266,799) | $ (255,493) |
| Dividends received from associates | $ — | $ — | $ — | $ — |

(7) The carrying amounts of the Group's individually immaterial associates and the Group's share of their operating results are summarized as follows:

As of June 30, 2026, December 31, 2025 and June 30, 2025, the aggregate carrying amounts of the Group's other associates were $1,296,279 thousand, $1,571,877 thousand and $1,097,832 thousand, respectively.

| Share of the Group | 2026.04.01~2026.06.30 | 2025.04.01~2025.06.30 |
|---|---|---|
| Net income from continuing operations for the period | $ (371,281) | $ (32,733) |
| Other comprehensive income or loss (net of tax) | $ (79) | $ (311) |

| Share of the Group | 2026.01.01~2026.06.30 | 2025.01.01~2025.06.30 |
|---|---|---|
| Net income from continuing operations for the period | $ (366,408) | $ (23,989) |
| Other comprehensive income or loss (net of tax) | $ (366) | $ (43) |

7. Property, plant and equipment

(1)The carrying amounts of the Group's property, plant and equipment are as follows:

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Land, buildings and structures | $ 1,189,540 | $ 1,109,236 | $ 785,535 |
| Machinery and equipment | 416,861 | 434,774 | 434,620 |
| Transportation equipment | 4,947 | 5,493 | 1,469 |
| Office equipment | 60,251 | 56,210 | 51,053 |
| Leasehold improvements | 105,487 | 110,825 | 118,973 |
| Miscellaneous equipment | 39,708 | 39,515 | 39,263 |
| Construction in progress and equipment pending inspection | 15,593 | 83,507 | 32,584 |
| Total | $ 1,832,387 | $ 1,839,560 | $ 1,463,497 |

(2)Details of changes in the cost, depreciation and impairment losses of the Group's property, plant and equipment are as follows:

| | Balance as of January 1, 2026 | Additions - separately acquired | Disposals | Reclassifications | Effect of foreign currency exchange differences | Balance as of June 30, 2026 |
|---|---|---|---|---|---|---|
| **Cost:** | | | | | | |
| Land, buildings and structures | $ 1,380,189 | $ 1,160 | $ — | $ 92,128 | $ — | $ 1,473,477 |
| Machinery and equipment | 848,675 | 1,209 | (1,143) | 7,924 | 30 | 856,695 |
| Transportation equipment | 10,036 | — | (1,295) | — | — | 8,741 |
| Office equipment | 168,573 | 3,019 | (531) | 7,267 | — | 178,328 |
| Leasehold improvements | 165,315 | 2,806 | (797) | 1,170 | — | 168,494 |
| Miscellaneous equipment | 75,411 | 238 | — | 3,000 | — | 78,649 |
| Construction in progress and equipment pending inspection | 83,507 | 37,237 | — | (105,151) | — | 15,593 |
| Total | $ 2,731,706 | $ 45,669 | $ (3,766) | $ 6,338 | $ 30 | $ 2,779,977 |

| | Balance as of January 1, 2026 | Depreciation expense | Disposals | Reclassifications | Effect of foreign currency exchange differences | Balance as of June 30, 2026 |
|---|---|---|---|---|---|---|
| **Accumulated depreciation and impairment:** | | | | | | |
| Buildings and structures | $ 270,953 | $ 12,984 | $ — | $ — | $ — | $ 283,937 |
| Machinery and equipment | 413,901 | 26,821 | (918) | — | 30 | 439,834 |
| Transportation equipment | 4,543 | 492 | (1,241) | — | — | 3,794 |
| Office equipment | 112,363 | 6,244 | (530) | — | — | 118,077 |
| Leasehold improvements | 54,490 | 9,310 | (793) | — | — | 63,007 |
| Miscellaneous equipment | 35,896 | 3,045 | — | — | — | 38,941 |
| Total | $ 892,146 | $ 58,896 | $ (3,482) | $ — | $ 30 | $ 947,590 |

| | Balance as of January 1, 2025 | Additions - separately acquired | Disposals | Reclassifications | Effect of foreign currency exchange differences | Balance as of June 30, 2025 |
|---|---|---|---|---|---|---|
| **Cost:** | | | | | | |
| Land, buildings and structures | $ 1,016,898 | $ 8,245 | $ — | $ 13,792 | $ — | $ 1,038,935 |
| Machinery and equipment | 748,006 | 29,193 | — | 49,517 | (60) | 826,656 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Transportation equipment | 5,716 | — | — | — | — | 5,716 |
| Office equipment | 156,525 | 3,179 | (1,596) | — | — | 158,108 |
| Leasehold improvements | 137,863 | 11,553 | — | 14,773 | — | 164,189 |
| Miscellaneous equipment | 60,245 | 2,797 | (1,099) | 10,912 | — | 72,855 |
| Construction in progress and equipment pending inspection | 76,768 | 37,962 | — | (82,146) | — | 32,584 |
| Total | $ 2,202,021 | $ 92,929 | $ (2,695) | $ 6,848 | $ (60) | $ 2,299,043 |

| | Balance as of January 1, 2025 | Depreciation expense | Disposals | Reclassifications | Effect of foreign currency exchange differences | Balance as of June 30, 2025 |
|---|---|---|---|---|---|---|
| **Accumulated depreciation and impairment:** | | | | | | |
| Buildings and structures | $ 241,788 | $ 11,612 | $ — | $ — | $ — | $ 253,400 |
| Machinery and equipment | 368,464 | 23,631 | — | — | (59) | 392,036 |
| Transportation equipment | 3,989 | 258 | — | — | — | 4,247 |
| Office equipment | 102,459 | 6,191 | (1,595) | — | — | 107,055 |
| Leasehold improvements | 36,964 | 8,252 | — | — | — | 45,216 |
| Miscellaneous equipment | 32,437 | 2,254 | (1,099) | — | — | 33,592 |
| Total | $ 786,101 | $ 52,198 | $ (2,694) | $ — | $ (59) | $ 835,546 |

(3)The amounts of borrowing costs capitalized by the Group for the second quarters of 2026 and 2025 were both $0 thousand.

(4)For the pledge information of the Group’s property, plant and equipment, please refer to Note VIII.

8. Lease agreements

(1) Right-of-use assets

| | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Carrying amount of right-of-use assets | | | |
| Buildings and structures | $ 4,022 | $ 8,186 | $ 12,349 |
| Transportation equipment | 3,021 | 325 | 813 |
| Total | $ 7,043 | $ 8,511 | $ 13,162 |

| | January 1, 2026 to June 30, 2026 | January 1, 2025 to June 30, 2025 |
|---|---|---|
| Additions to right-of-use assets | $ 3,198 | $ 709 |
| Depreciation expense of right-of-use assets | | |
| Buildings and structures | $ 4,163 | $ 4,138 |
| Transportation equipment | 503 | 488 |
| Total | $ 4,666 | $ 4,626 |

(2) Lease liabilities

| | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Current | $ 4,927 | $ 8,566 | $ 9,445 |
| Non-current | $ 1,948 | $ — | $ 3,913 |

The range of discount rates for lease liabilities was as follows:

| | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Buildings and structures | 1.350% | 1.350% | 1.350% |
| Transportation equipment | 2.832% | 2.072% | 2.072% |

(3) Other lease information:

| | April 1, 2026 to June 30, 2026 | April 1, 2025 to June 30, 2025 | January 1, 2026 to June 30, 2026 | January 1, 2025 to June 30, 2025 |
|---|---|---|---|---|
| Expenses relating to short-term leases and leases of low-value assets | $ 740 | $ 344 | $ 1,492 | $ 737 |

| | | |
|---|---|---|
| Total cash (outflow) for leases | $ (4,834) | $ (4,738) |

The Group elected to apply the recognition exemption to leases of buildings that qualify as short-term leases and certain office equipment leases that qualify as leases of low-value assets, and did not recognize related right-of-use assets or lease liabilities for such leases.

(4) Operating lease commitments – the Group as lessor

The Group leases out offices and plants under operating leases. Based on non-cancellable operating lease agreements, the total future minimum lease payments as of June 30, 2026 and 2025 were as follows:

| Item | 2026.06.30 | 2025.06.30 |
|---|---|---|
| Not more than one year | $ 6,510 | $ 11,870 |
| More than one year but not more than five years | 848 | 7,358 |
| Total | $ 7,358 | $ 19,228 |

9. Investment property

(1)The carrying amounts of the Group's investment properties were as follows:

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Land | $ 244,579 | $ 244,579 | $ 557,177 |
| Buildings and structures | 83,088 | 84,701 | 103,052 |
| Total | $ 327,667 | $ 329,280 | $ 660,229 |

(2)Details of changes in the cost, depreciation, and impairment losses of the Group's investment properties were as follows:

| Cost | Land | Buildings and structures | Total |
|---|---|---|---|
| Balance as of January 1, 2026 | $ 244,579 | $ 130,260 | $ 374,839 |
| Additions for the period | — | — | — |
| Balance as of June 30, 2026 | $ 224,579 | $ 130,260 | $ 374,839 |
| Accumulated depreciation and impairment losses | | | |
| Balance as of January 1, | $ — | $ 45,559 | $ 45,559 |

| | | | |
|---|---|---|---|
| 2026 | | | |
| Depreciation for the period | — | 1,613 | 1,613 |
| Balance as of June 30, 2026 | $ — | $ 47,172 | $ 47,172 |

| Cost | Land | Buildings and structures | Total |
|---|---|---|---|
| Balance as of January 1, 2025 | $ 557,177 | $ 151,867 | $ 709,044 |
| Additions for the period | — | — | — |
| Balance as of June 30, 2025 | $ 557,177 | $ 151,867 | $ 709,044 |
| Accumulated depreciation and impairment losses | | | |
| Balance as of January 1, 2025 | $ — | $ 46,797 | $ 46,797 |
| Depreciation for the period | — | 2,018 | 2,018 |
| Balance as of June 30, 2025 | $ — | $ 48,815 | $ 48,815 |

(3)As of June 30, 2026 and 2025, the fair values of the investment properties held by the Group were $500,917 thousand and $859,365 thousand, respectively. The fair values of the investment properties owned by the Group were appraised by independent external valuation experts and were estimated based on market evidence of transaction prices for similar properties.

(4)Rental income generated from investment properties for the three months ended June 30, 2026 and 2025 and the six months ended June 30, 2026 and 2025 amounted to $3,312 thousand, $4,487 thousand, $6,624 thousand and $10,270 thousand, respectively. No direct operating expenses were incurred for the six months ended June 30, 2026 and 2025.

(5)For the pledge status of the Group's investment properties, please refer to Note VIII.

10. Intangible assets

(1)The carrying amounts of the Group's intangible assets were as follows:

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Computer software | $ 4,798 | $ 4,332 | $ 5,223 |
| Goodwill | 398,359 | 398,359 | 398,359 |

| | | | |
|---|---|---|---|
| Proprietary technology | 135,502 | 145,924 | 156,347 |
| Trademarks | 170,836 | 183,978 | 197,121 |
| Total | $ 709,495 | $ 732,593 | $ 757,050 |

(2)Details of changes in the cost, amortization, and impairment losses of the Group's intangible assets were as follows:

| | Balance as of January 1, 2026 | Additions - separately acquired | Disposals | Balance as of June 30, 2026 |
|---|---|---|---|---|
| **Cost:** | | | | |
| Computer software | $ 25,342 | $ 2,228 | $ — | $ 27,570 |
| Goodwill | 398,359 | — | — | 398,359 |
| Proprietary technology | 208,462 | — | — | 208,462 |
| Trademarks | 262,828 | — | — | 262,828 |
| Total | $ 894,991 | $ 2,228 | $ — | $ 897,219 |

| | Balance as of January 1, 2026 | Amortization expense | Disposals | Balance as of June 30, 2026 |
|---|---|---|---|---|
| **Accumulated amortization and impairment losses:** | | | | |
| Computer software | $ 21,010 | $ 1,762 | $ — | $ 22,772 |
| Proprietary technology | 62,538 | 10,422 | — | 72,960 |
| Trademarks | 78,850 | 13,142 | — | 91,992 |
| Total | $ 162,398 | $ 25,326 | $ — | $ 187,724 |

| | Balance as of January 1, 2025 | Additions - separately acquired | Disposals | Balance as of June 30, 2025 |
|---|---|---|---|---|
| **Cost:** | | | | |
| Computer software | $ 22,629 | $ 1,876 | $ — | $ 24,505 |
| Goodwill | 398,359 | — | — | 398,359 |
| Proprietary technology | 208,462 | — | — | 208,462 |
| Trademarks | 262,828 | — | — | 262,828 |
| Total | $ 892,278 | $ 1,876 | $ — | $ 894,154 |

| | Balance as of January 1, 2025 | Amortization expense | Disposals | Balance as of June 30, 2025 |
|---|---|---|---|---|
| **Accumulated amortization and impairment losses:** | | | | |
| Computer | $ 17,673 | $ 1,609 | $ — | $ 19,282 |

| | | | | |
|---|---|---|---|---|
| software | | | | |
| Proprietary technology | 41,692 | 10,423 | — | 52,115 |
| Trademarks | 52,566 | 13,141 | — | 65,707 |
| Total | $ 111,931 | $ 25,173 | $ — | $ 137,104 |

(3)The Group did not recognize any impairment loss on goodwill during the second quarters of 2026 and 2025.

(4)The amortization expenses of the Group's intangible assets were recognized under operating costs and operating expenses in the consolidated statements of comprehensive income.

11. Borrowings

(1)Short-term borrowings

| | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Bank borrowings | | | |
| Unsecured loans | $ 40,000 | $ 650,000 | $ 300,000 |
| Secured borrowings | 100,000 | 400,000 | 400,000 |
| Total | $ 140,000 | $ 1,050,000 | $ 700,000 |
| Interest rate range | 2.18%~2.23% | 2.18%~2.70% | 2.18%~2.53% |

(2)Long-term loans

| | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Bank borrowings | | | |
| Secured borrowings | $ 244,379 | $ 1,312,022 | $ 645,602 |
| Less: Current portion of long-term borrowings due within one year | (211,475) | (136,848) | (36,723) |
| Total | $ 32,904 | $ 1,175,174 | $ 608,879 |

(3)For the status of assets pledged by the Group as collateral for bank borrowings, please refer to Note VIII.

(4)For information on the Group's exposure to interest rate, foreign currency, and liquidity risks, please refer to Note VI、25.

12. Other payables

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Accrued expenses: | | | |

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Salaries, bonuses, and employee social insurance | $ 78,283 | $ 78,265 | $ 69,218 |
| Employees' bonus and remuneration to directors and supervisors | — | 28,943 | — |
| Commission expenses | 3,004 | 3,115 | 3,315 |
| Other accrued expenses | 55,954 | 56,907 | 52,199 |
| Subtotal of accrued expenses | 137,241 | 167,230 | 124,732 |
| Business tax payable, etc. | 3,259 | 1,567 | 3,339 |
| Payables for equipment | 8,569 | 7,883 | 8,984 |
| Dividends payable | 1,326,854 | — | 543,732 |
| Total | $ 1,475,923 | $ 176,680 | $ 680,787 |

13. Bonds payable

| | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Domestic unsecured convertible bonds | $ 3,630,800 | $ 1,944,300 | $ 1,944,300 |
| Domestic secured convertible bonds | 636,200 | 636,200 | 2,624,900 |
| Less: Discount on bonds payable | (557,167) | (246,915) | (306,062) |
| Less: Current portion due within one year | — | (1,734,710) | (3,672,049) |
| Total | $ 3,709,833 | $ 598,875 | $ 591,089 |

The changes for the six months ended June 30, 2026 and 2025 were as follows:

| Item | 2026.06.30 | 2025.06.30 |
|---|---|---|
| Liability component at January 1 | $ 2,333,585 | $ 4,189,621 |
| Liability component of the current issuance | 1,600,980 | — |
| Interest calculated using the effective interest method | 58,544 | 73,517 |
| Less: Common shares issued upon conversion of convertible corporate bonds | (244,377) | — |

| Item | 2026.06.30 | 2025.06.30 |
|---|---|---|
| Less: Convertible corporate bonds repurchased | (38,899) | — |
| Less: Current portion due within one year | — | (3,672,049) |
| Liability component at June 30 | $ 3,709,833 | $ 591,089 |

(1) Domestic 4th secured convertible bonds

The Company issued 5,000 units of NT dollar-denominated secured convertible bonds in Taiwan on September 7, 2020, with a coupon rate of 0% and an aggregate principal amount of $500,000 thousand.

Each bondholder is entitled to convert each bond into the Company's common shares at a conversion price of $91 per share. The conversion period commenced three months after the issuance date of the convertible bonds and ended on the maturity date. On the third anniversary of the issuance date, bondholders were entitled to request the Company to redeem the convertible bonds in cash at 100.75% of the face value, including interest compensation (effective yield rate of 0.25%).

These convertible bonds included both liability and equity components, and the equity component was recognized under capital surplus－stock options. The effective interest rate of the liability component upon initial recognition was 1.0452%.

The convertible bonds matured on September 7, 2025, and the Company redeemed the outstanding unconverted bonds amounting to $498,600 thousand. At the same time, the expired conversion rights amounting to $22,428 thousand were reclassified from capital surplus－stock options to capital surplus－others.

Upon issuance, the conversion option embedded in the convertible bonds was separated from the liability component, and the related equity and liability information recognized were as follows:

| | |
|---|---|
| Present value of the liability component of the convertible bonds | $ 474,668 |
| Embedded derivative put and call options | 1,530 |
| Equity component at issuance | 22,491 |
| Proceeds from issuance of convertible bonds (net of issuance costs of $1,311 thousand) | $ 498,689 |

(2) Domestic 5th unsecured convertible bonds

The Company issued 15,000 units of NT dollar-denominated unsecured convertible bonds in Taiwan on September 8, 2020, with a coupon rate of 0% and an aggregate principal amount of $1,500,000 thousand.

In accordance with Article 7 of the conversion regulations, commencing from the issuance date of the sixth domestic secured convertible bonds (i.e., April 6, 2023), the bonds were granted claims of the same rank or security interests of the same priority as those of the secured convertible bonds.

Each bondholder is entitled to convert each bond into the Company's common shares at a conversion price of $90 per share. The conversion period commenced three months after the issuance date of the convertible bonds and ended on the maturity date. On the third anniversary of the issuance date, bondholders were entitled to request the Company to redeem the convertible bonds in cash at 102.27% of the face value, including interest compensation (effective yield rate of 0.75%).

These convertible bonds included both liability and equity components, and the equity component was recognized under capital surplus－stock options. The effective interest rate of the liability component upon initial recognition was 3.0877%.

The convertible bonds matured on September 8, 2025, and the Company redeemed the outstanding unconverted bonds amounting to $1,490,100 thousand. At the same time, the expired conversion rights amounting to $167,864 thousand were reclassified from capital surplus－stock options to capital surplus－others.

Upon issuance, the conversion option embedded in the convertible bonds was separated from the liability component, and the related equity and liability information recognized were as follows:

| | | |
|---|---|---|
| Present value of the liability component of the convertible bonds | $ | 1,288,418 |
| Embedded derivative put and call options | | 38,760 |
| Equity component at issuance | | 168,979 |
| Proceeds from issuance of convertible bonds (net of issuance costs of $3,843 thousand) | $ | 1,496,157 |

(3) Domestic 6th secured convertible bonds

The Company issued 7,000 units of NT dollar-denominated secured convertible bonds in Taiwan on April 26, 2023, with a coupon rate of 0% and an aggregate principal amount of $700,000 thousand. The bonds were publicly underwritten through a competitive auction process and issued at 110.08% of face value, with total actual issuance proceeds amounting to $770,583 thousand.

Each bondholder is entitled to convert each bond into the Company's common shares at a conversion price of $48 per share. The conversion period commenced three months after the issuance date of the convertible bonds and ended on the maturity date.

These convertible bonds included both liability and equity components, and the equity component was recognized under capital surplus－stock options. The effective interest rate of the liability component upon initial recognition was 2.647%.

Upon issuance, the conversion option embedded in the convertible bonds was separated from the liability component, and the related equity and liability information recognized were as follows:

| | | |
|---|---|---|
| Present value of the liability component of the convertible bonds | $ | 614,362 |
| Embedded derivative call options | | (5,488) |
| Equity component at issuance | | 160,623 |
| Proceeds from issuance of convertible bonds (net of issuance costs of $1,086 thousand) | $ | 769,497 |

(4) Domestic 7th unsecured convertible bonds

The Company issued 25,000 units of NT dollar-denominated unsecured convertible bonds in Taiwan on April 27, 2023, with a coupon rate of 0% and an aggregate principal amount of $2,500,000 thousand.

Each bondholder is entitled to convert each bond into the Company's common shares at a conversion price of $49 per share. The conversion period commenced three months after the issuance date of the convertible bonds and ended on the maturity date. On the third anniversary of the issuance date, bondholders were entitled to request the Company to redeem the convertible bonds in cash at 103.03% of the face value, including interest compensation (effective yield rate of 1%).

These convertible bonds included both liability and equity components, and the equity component was recognized under capital surplus－stock options. The effective interest rate of the liability component upon initial recognition was 5.03917%.

Upon issuance, the conversion option embedded in the convertible bonds was separated from the liability component, and the related equity and liability information recognized were as follows:

| | | |
|---|---|---|
| Present value of the liability component of the convertible bonds | $ | 1,955,165 |
| Embedded derivative put and call options | | 41,075 |
| Equity component at issuance | | 499,918 |
| Proceeds from issuance of convertible bonds (net of issuance costs of $3,842 thousand) | $ | 2,496,158 |

(5) Domestic 8th unsecured convertible bonds

The Company issued 15,000 units of NT dollar-denominated unsecured convertible bonds in Taiwan on May 4, 2026, with a coupon rate of 0% and an aggregate principal amount of $1,500,000 thousand.

Each bondholder is entitled to convert each bond into the Company's common shares at a conversion price of $43 per share. The conversion period commenced three months after the issuance date of the convertible bonds and ended on the maturity date. On the third anniversary of the issuance date, bondholders were entitled to request the Company to redeem the convertible bonds in cash at 103.03% of the face value, including interest compensation (effective yield rate of 1%).

These convertible bonds included both liability and equity components, and the equity component was recognized under capital surplus－stock options. The effective interest rate of the liability component upon initial recognition was 4.44972%.

Upon issuance, the conversion option embedded in the convertible bonds was separated from the liability component, and the related equity and liability information recognized were as follows:

| | | |
|---|---|---|
| Present value of the liability component of the convertible bonds | $ | 1,206,576 |
| Embedded derivative put and call options | | 38,445 |
| Equity component at issuance | | 251,325 |

| | | |
|---|---|---|
| Proceeds from issuance of convertible bonds (net of issuance costs of $3,654 thousand) | $ | 1,496,346 |

(6) Domestic 9th unsecured convertible bonds

The Company issued 5,000 units of NT dollar-denominated unsecured convertible bonds in Taiwan on May 14, 2026, with a coupon rate of 0% and an aggregate principal amount of $500,000 thousand. The bonds were publicly underwritten through a competitive auction process and issued, with total actual issuance proceeds amounting to $501,189 thousand.

Each bondholder is entitled to convert each bond into the Company's common shares at a conversion price of $42 per share. The conversion period commenced three months after the issuance date of the convertible bonds and ended on the maturity date. On the third anniversary of the issuance date, bondholders were entitled to request the Company to redeem the convertible bonds in cash at 102.267% of the face value, including interest compensation (effective yield rate of 0.75%).

These convertible bonds included both liability and equity components, and the equity component was recognized under capital surplus－stock options. The effective interest rate of the liability component upon initial recognition was 4.85901%.

Upon issuance, the conversion option embedded in the convertible bonds was separated from the liability component, and the related equity and liability information recognized were as follows:

| | | |
|---|---|---|
| Present value of the liability component of the convertible bonds | $ | 394,404 |
| Embedded derivative put and call options | | 15,845 |
| Equity component at issuance | | 89,729 |
| Proceeds from issuance of convertible bonds (net of issuance costs of $1,211 thousand) | $ | 499,978 |

14. Employee welfare

(1) Defined contribution plans

The subsidiaries, Center Biotherapeutics Inc., Centerlab Investment Holding Limited, Center Laboratories Limited, Center Venture Holding I Limited, Center Venture Holding II Limited, Center Venture Holding III Limited, Bioflag International Corporation, and Bioflag Co., Ltd., do not have full-time employees. Their investment

activities are conducted by the Company and management consulting companies on their behalf; therefore, no related pension plans have been established.

The pension plans adopted by the Company and Glac Company in accordance with the Labor Pension Act are defined contribution plans. Effective July 1, 2005, contributions are made monthly at 6% of employees' salaries to their individual pension accounts maintained by the Bureau of Labor Insurance.

The pension plans adopted by the remaining subsidiaries are defined contribution plans, under which contributions for pension, medical care, and various social security benefits are made monthly to the respective local government authorities in accordance with local regulations.

For the three months ended June 30, 2026 and 2025 and the six months ended June 30, 2026 and 2025, the Company recognized total expenses of $4,738 thousand, $4,595 thousand, $9,337 thousand and $9,087 thousand, respectively, for defined contribution plans in the statements of comprehensive income.

(2) Defined benefit plans

The pension plans adopted by the Company and Glac Company in accordance with the Labor Standards Act are government-managed defined benefit plans. Employees with up to and including 15 years of service are entitled to two units for each year of service, while employees with more than 15 years of service are entitled to one additional unit for each additional year of service, subject to a maximum of 45 units in total. Employee pension benefits are calculated based on years of service and the average salary (base units) for the six months prior to the approved retirement date. The Company contributes monthly an amount equal to 2% of total salaries to the pension fund, which is deposited in a dedicated account with the Bank of Taiwan under the name of the Labor Pension Reserve Supervisory Committee.

Before the end of each year, if the estimated balance in the dedicated account is insufficient to pay the pension benefits expected to be paid to employees eligible for retirement within the following year, the Company will make up the shortfall in a lump-sum contribution before the end of March of the following year. The dedicated account is managed by the Bureau of Labor Funds, Ministry of Labor, and the Company has no right to influence the investment management strategy.

In accordance with the above regulations, the Company recognized pension costs (benefits) of $(69) thousand, $(36) thousand, $(132) thousand and $(71) thousand, respectively, in the statements of comprehensive income for the three months ended

June 30, 2026 and 2025 and the six months ended June 30, 2026 and 2025.

15. Long-term provisions

| | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Performance bonus for entrusted management | | | |
| Beginning balance | $ 448,884 | $ — | $ — |
| Current-period estimated adjustments | (344,101) | 448,884 | — |
| Ending balance | $ 104,783 | $ 448,884 | $ — |

The provision for performance bonuses under entrusted management contracts is calculated based on the investment items held and is recognized under "other income and expenses" in the statements of comprehensive income.

16. Equity

(1) Common shares

As of June 30, 2026 and 2025, the Company's authorized capital was $10,000,000 thousand, with a par value of $10 per share, consisting of 1,000,000 thousand authorized shares. As of June 30, 2026 and 2025, the paid-in capital amounted to $7,681,111 thousand and $7,249,768 thousand, respectively, divided into 768,111 thousand and 724,977 thousand common shares, respectively.

In June 2015, the shareholders resolved at the shareholders' meeting to conduct a private placement of common shares. In November 2015, 15,000 thousand common shares were issued at a premium price of $62.1 per share, resulting in proceeds from the capital increase of $931,500 thousand. The record date for the capital increase was November 26, 2015. In June 2016, 5,000 thousand common shares were issued at a premium price of $62.1 per share. The record date for the capital increase was June 22, 2016, and the proceeds from the capital increase amounted to $310,500 thousand. The rights and obligations of the aforementioned privately placed common shares are the same as those of other issued common shares, except that they are subject to transfer restrictions under the Securities and Exchange Act and may only be traded on the TPEx after three years from the delivery date and upon completion of the public offering procedures.

During the period from January 1 to June 30, 2026, the Company's convertible bonds were converted into common shares amounting to $68,854 thousand in accordance with the conversion terms of the bonds.

(2) Capital surplus

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Issued at premium | $ 3,740,240 | $ 3,510,412 | $ 3,510,412 |
| Changes in net equity of associates and joint ventures accounted for using the equity method | 576,779 | 699,262 | 641,341 |
| Difference between consideration and carrying amount of subsidiaries acquired or disposed | 21 | 21 | 21 |
| Stock options | 824,647 | 542,734 | 729,420 |
| Treasury share transactions | 91,917 | 91,917 | 88,455 |
| Others | 200,676 | 191,948 | 1,656 |
| Total | $ 5,434,280 | $ 5,036,294 | $ 4,971,305 |

(a) The increase in share premium from common shares was attributable to cash capital increases and premiums arising from the conversion of convertible bonds.

(b) The changes in the net equity of associates and joint ventures accounted for using the equity method are transferred from the differences in net equity value resulting from changes in the investee companies' equity and changes in the percentage of ownership.

(c) Differences between the consideration paid or received for acquisitions or disposals of equity interests in subsidiaries and the carrying amount of such interests were recognized in capital surplus as equity transactions, as control over the subsidiaries was not lost.

(d) In accordance with applicable laws and regulations, capital surplus may not be used except to offset deficits. However, capital surplus arising from share premiums in excess of par value (including premiums from the issuance of common shares above par value, share premiums resulting from mergers, and treasury share transactions) and capital surplus arising from donated assets may be capitalized, provided that the amount capitalized each year does not exceed a prescribed percentage of paid-in capital. Capital surplus arising from long-term equity investments may not be used for any purpose.

In addition, pursuant to the amended Company Act effective January 2012, where a company has no accumulated deficit, the aforementioned capital surplus arising from share premiums in excess of par value and donated assets may also be distributed in cash in proportion to shareholders' original shareholdings.

(3) Retained earnings

According to the Company's Articles of Incorporation and earnings distribution policy, if the Company's annual final accounts show a surplus, it shall first pay applicable taxes and offset prior years' losses, and then set aside 10% of the remaining amount as legal reserve; provided, however, that this requirement shall not apply once the legal reserve has reached the Company's paid-in capital. After setting aside or reversing special reserve as required by law or as deemed necessary, any remaining earnings, together with the beginning unappropriated earnings, shall be proposed by the Board of Directors for distribution and submitted to the shareholders' meeting for resolution.

In addition, pursuant to the Company's Articles of Incorporation, the dividend policy is adopted to maintain a sound financial structure and to take into account shareholders' interests. the Company adopts a balanced dividend policy. The earnings distribution shall not be less than 10% of the distributable earnings for the year in principle, and cash dividends shall account for no less than 10% of the total dividends distributed for the year. If the total dividend distributed for the year is insufficient, it may be distributed entirely in the form of stock dividends.

(a) Legal reserve

Legal reserve shall be appropriated until its balance reaches the total amount of the Company's paid-in capital. It may be used to offset deficits. Pursuant to the amended Company Act promulgated on January 4, 2012, the portion of legal reserve exceeding 25% of the total paid-in capital may, in addition to being capitalized, also be distributed in cash.

(b) Special reserve

The Company appropriates and reverses special reserve in accordance with the letters Chin-Kuan-Cheng-Fa-Tzu No. 1010012865, Chin-Kuan-Cheng-Fa-Tzu No. 1010047490, and Chin-Kuan-Cheng-Fa-Tzu No. 1030006415, the "Questions and Answers on Appropriation of Special Reserve after Adoption of International Financial Reporting Standards (IFRSs)," and as resolved by the shareholders' meeting based on the Company's needs.

(4) Appropriation of earnings

On June 12, 2026, the Company's shareholders' meeting resolved to approve the following appropriation of earnings:

| | 2025 | |
|---|---|---|
| | Amount | Dividends per share ($) |
| Stock dividends | 379,101 | 0.5 |
| Cash dividends | 1,326,854 | 1.75 |

The Company's shareholders resolved at the shareholders' meeting held on June 26, 2025 to approve the appropriation of earnings and distribution of cash from capital surplus as follows:

| | 2024 | |
|---|---|---|
| | Amount | Dividends per share ($) |
| Stock dividends | 362,488 | 0.5 |
| Cash distribution from capital surplus | 543,733 | 0.75 |

For information regarding the earnings appropriation proposals approved by the Board of Directors and the resolutions adopted at the shareholders' meetings, please refer to the Market Observation Post System.

(5) Other equity interests

The changes in other equity interests for the second quarters of 2026 and 2025 were as follows:

| | Unrealized gain (loss) on financial assets at fair value through other comprehensive income | Exchange differences arising on translation of foreign operations | Total |
|---|---|---|---|
| Balance as of January 1, 2026 | $ 108,099 | $ (14,336) | $ 93,763 |
| Exchange differences arising on translation of foreign operations | — | 9,872 | 9,872 |
| Share of other comprehensive income of associates and joint ventures accounted for using the equity method | — | 216 | 216 |
| Balance as of June 30, 2026 | $ 108,099 | $ (4,248) | $ 103,851 |

| | Unrealized gain (loss) on financial assets at fair value through other comprehensive income | Exchange differences arising on translation of foreign operations | Total |
|---|---|---|---|
| Balance as of January 1, 2025 | $ 19,603 | $ (739) | $ 18,864 |
| Exchange differences arising on translation of foreign operations | — | (103,195) | (103,195) |

| | | | |
|---|---|---|---|
| Share of other comprehensive income of associates and joint ventures accounted for using the equity method | — | (13,583) | (13,583) |
| Balance as of June 30, 2025 | $ 19,603 | $ (117,517) | $ (97,914) |

(6) Treasury shares

(a) Reasons for treasury shares and changes in quantity for the second quarters of 2026 and 2025:

Q2 2026 Unit: Thousand shares

| Reason for recall | Beginning balance | Increase during the period | Decrease during the period | Ending balance |
|---|---|---|---|---|
| Shares held by subsidiaries in the parent company | 4,784 | — | — | 4,784 |
| Shares transferred to employees | 9,909 | — | — | 9,909 |
| Total | 14,693 | — | — | 14,693 |

Q2 2025 Unit: Thousand shares

| Reason for recall | Beginning balance | Increase during the period | Decrease during the period | Ending balance |
|---|---|---|---|---|
| Shares held by subsidiaries in the parent company | 4,553 | — | — | 4,553 |
| Shares transferred to employees | — | 9,909 | — | 9,909 |
| Total | 4,553 | 9,909 | — | 14,462 |

As of June 30, 2026 and 2025, the market values of the treasury shares held by subsidiaries in the Company amounted to $182,489 thousand and $173,912 thousand, respectively.

(b) Pursuant to the Securities and Exchange Act, the proportion of shares repurchased by a company may not exceed 10% of the total number of issued shares, and the total amount of repurchased shares may not exceed the sum of retained earnings, share premium, and realized capital surplus.

(c) In accordance with the Securities and Exchange Act, treasury shares held by the Company may not be pledged and do not carry shareholders' rights prior to transfer. Shares of the Company held by subsidiaries are treated as treasury shares and, except that they may not participate in the Company's cash capital increases and have no voting rights, all other rights are the same as those of general shareholders.

(7) Non-controlling interests

| Item | 2026.06.30 | 2025.06.30 |
|---|---|---|
| Beginning balance | $ 6 | $ 6 |
| Share attributable to non-controlling interests: | | |
| Net income for the year | 1 | — |
| Ending balance | $ 7 | $ 6 |

17. Share-based payment arrangements

(1) As of June 30, 2026, the Company's share-based payment arrangements were as follows:

| Type of arrangement | Grant date | Number granted (thousand shares) | Contract period | Vesting conditions |
|---|---|---|---|---|
| Employee stock option plan | November 21, 2024 | 3,000 | 4 years | Note 1 |

Note 1: Employees may exercise their stock options in accordance with the schedule and percentages specified in the plan after two years from the grant date of the stock option certificates, provided that they remain employed and achieve the required operating performance targets.

(2) Information related to the above employee stock options was as follows:

| Employee stock options | Q2 2026 | | Q2 2025 | |
|---|---|---|---|---|
| | Units | Weighted-average exercise price ($) | Units | Weighted-average exercise price ($) |
| Outstanding at beginning of period | 2,912 | $ 47.10 | 3,000 | $ 50.50 |
| Forfeited during the period | (33) | 47.10 | (66) | 50.50 |
| Outstanding at end of period | 2,879 | 47.10 | 2,934 | 50.50 |
| Exercisable at end of period | — | | — | |
| Weighted-average fair value per share of options granted during the period | — | | — | |

(3) Information on outstanding employee stock options as of June 30, 2026 was as follows:

| Range of exercise prices ($) | Outstanding units | Weighted-average remaining contractual life (years) | Weighted-average exercise price of outstanding options ($) | Exercisable units | Weighted-average exercise price of exercisable options ($) |
|---|---|---|---|---|---|
| 47.10 | 2,879 | 2.34 | 47.10 | — | — |

(4) The fair values of the above employee stock options were estimated using the Black-Scholes option pricing model. Related information was as follows:

| Type of arrangement | Grant date | Share price | Exercise price | Expected volatility | Expected life | Anticipated dividends | Risk-free interest rate | Weighted-average fair value per share ($) |
|---|---|---|---|---|---|---|---|---|
| Employee stock option plan | November 21, 2024 | 50.5 | 50.5 | 29.51% | 4 years | 0.00% | 1.41%–1.44% | 10.01 |

(5) The remuneration costs recognized by the Company for the above share-based payments amounted to $3,548 thousand and $3,547 thousand for the second quarters of 2026 and 2025, respectively.

18. Revenue from contracts with customers

(1) Disaggregation of revenue

| | April 1 to June 30, 2026 | | |
|---|---|---|---|
| | Pharmaceutical business division | Glac division | Total |
| Major geographical markets | | | |
| Taiwan | 223,670 | 42,290 | 265,960 |
| China | — | 162,519 | 162,519 |
| Others | — | 3,584 | 3,584 |
| | 223,670 | 208,393 | 432,063 |
| Main products/services | | | |
| Western pharmaceuticals | 223,670 | — | 223,670 |
| Probiotics | — | 208,393 | 208,393 |
| Others | — | — | — |
| Total | 223,670 | 208,393 | 432,063 |

| | January 1 to June 30, 2026 | | |
|---|---|---|---|
| | Pharmaceutical business division | Glac division | Total |
| Major geographical markets | | | |
| Taiwan | 442,755 | 91,159 | 533,914 |
| China | — | 351,160 | 351,160 |
| Others | — | 12,965 | 12,965 |

| | January 1 to June 30, 2026 | | |
|---|---|---|---|
| | Pharmaceutical business division | Glac division | Total |
| | 442,755 | 455,284 | 898,039 |
| Main products/services | | | |
| Western pharmaceuticals | 442,755 | — | 442,755 |
| Probiotics | — | 455,284 | 455,284 |
| Others | — | — | — |
| Total | 442,755 | 455,284 | 898,039 |

| | April 1 to June 30, 2025 | | |
|---|---|---|---|
| | Pharmaceutical business division | Glac division | Total |
| Major geographical markets | | | |
| Taiwan | 230,365 | 62,526 | 292,891 |
| China | — | 80,956 | 80,956 |
| Others | — | 4,864 | 4,864 |
| | 230,365 | 148,346 | 378,711 |
| Main products/services | | | |
| Western pharmaceuticals | 230,365 | — | 230,365 |
| Probiotics | — | 148,346 | 148,346 |
| Total | 230,365 | 148,346 | 378,711 |

| | January 1 to June 30, 2025 | | |
|---|---|---|---|
| | Pharmaceutical business division | Glac division | Total |
| Major geographical markets | | | |
| Taiwan | 475,489 | 114,364 | 589,853 |
| China | — | 155,004 | 155,004 |
| Others | — | 12,713 | 12,713 |
| | 475,489 | 282,081 | 757,570 |

| Main products/services | | | |
|---|---|---|---|
| Western pharmaceuticals | 475,489 | — | 475,489 |
| Probiotics | — | 282,081 | 282,081 |
| Total | 475,489 | 282,081 | 757,570 |

(2) Contract assets and contract liabilities

The Company recognized the following contract assets and contract liabilities related to revenue from contracts with customers:

| | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Accounts receivable (including related parties) | $ 235,960 | $ 215,810 | $ 202,756 |
| Less: Allowance for losses | (1,058) | (1,639) | (1,272) |
| | $ 234,902 | $ 214,171 | $ 201,484 |
| Contract liabilities－current | | | |
| Sales of goods | $ 148,975 | $ 169,016 | $ 159,938 |
| Contract liabilities－non-current | | | |
| Rendering of services | $ — | $ — | $ 8,521 |

Contract liabilities mainly arise from advance receipts under sales contracts and are recognized as revenue upon delivery of products to customers.

19. Employee benefits, depreciation, depletion, and amortization expenses incurred during the period by function were summarized as follows:

| By function / By nature | April 1 to June 30, 2026 | | | April 1 to June 30, 2025 | | |
|---|---|---|---|---|---|---|
| | Operating costs | Operating expenses | Total | Operating costs | Operating expenses | Total |
| Employee benefit expenses | | | | | | |
| Salary expenses | 47,469 | 51,511 | 98,980 | 41,044 | 67,802 | 108,846 |
| Labor and health insurance expenses | 4,723 | 4,886 | 9,609 | 4,429 | 4,465 | 8,894 |
| Pension expenses | 2,172 | 2,499 | 4,671 | 2,078 | 2,480 | 4,558 |
| Other employee benefit expenses | 2,347 | 1,928 | 4,275 | 3,328 | 2,056 | 5,384 |
| Subtotal | 56,711 | 60,824 | 117,535 | 50,879 | 76,803 | 127,682 |
| Depreciation expenses | 26,900 | 5,833 | 32,733 | 24,887 | 5,340 | 30,227 |

| By function / By nature | April 1 to June 30, 2026 | | | April 1 to June 30, 2025 | | |
|---|---|---|---|---|---|---|
| | Operating costs | Operating expenses | Total | Operating costs | Operating expenses | Total |
| Amortization expenses | 120 | 12,485 | 12,605 | 38 | 12,525 | 12,563 |

| By function / By nature | January 1 to June 30, 2026 | | | January 1 to June 30, 2025 | | |
|---|---|---|---|---|---|---|
| | Operating costs | Operating expenses | Total | Operating costs | Operating expenses | Total |
| Employee benefit expenses | | | | | | |
| Salary expenses | 95,567 | 121,896 | 217,463 | 82,671 | 120,710 | 203,381 |
| Labor and health insurance expenses | 9,449 | 9,796 | 19,245 | 8,855 | 9,507 | 18,362 |
| Pension expenses | 4,351 | 4,855 | 9,206 | 4,131 | 4,884 | 9,015 |
| Other employee benefit expenses | 4,999 | 3,849 | 8,848 | 6,196 | 3,617 | 9,813 |
| Subtotal | 114,366 | 140,396 | 254,762 | 101,853 | 138,718 | 240,571 |
| Depreciation expenses | 53,426 | 11,749 | 65,175 | 48,253 | 10,590 | 58,843 |
| Amortization expenses | 218 | 25,108 | 25,326 | 73 | 25,100 | 25,173 |

In accordance with the Company's Articles of Incorporation, remuneration to employees, directors and supervisors shall be appropriated at rates of 0.1% ~ 10% and not more than 2%, respectively, based on profit before tax prior to the deduction of remuneration to employees, directors and supervisors for the current year.

As the Company incurred an accumulated deficit in the second quarters of both 2026 and 2025, no remuneration to employees was recognized.

If there are subsequent changes to the amounts after the annual parent company only financial statements are authorized for issuance, such changes shall be accounted for as changes in accounting estimates and recognized in the following year.

Differences between the remuneration to employees, directors and supervisors approved by the Board of Directors for 2025 earnings appropriation and the amounts recognized in the annual financial statements were adjusted to profit or loss in 2026.

| | 2025 | |
|---|---|---|
| | Remuneration to employees | Remuneration to directors |
| Amounts resolved by the Board of Directors for distribution | $ 17,366 | $ 17,366 |
| Amounts recognized in the annual financial statements | $ 11,577 | $ 17,366 |

For information regarding the distribution of remuneration to employees, directors and supervisors resolved by the Board of Directors, please refer to the Market Observation Post System.

20. Non-operating income and expenses

(1) Finance costs

| Item | 2026.04.01~ 2026.06.30 | 2025.04.01~ 2025.06.30 | 2026.01.01~ 2026.06.30 | 2025.01.01~ 2025.06.30 |
|---|---|---|---|---|
| Bank borrowings | $ 10,068 | $ 6,087 | $ 26,550 | $ 23,421 |
| Interest on bonds | 33,515 | 37,154 | 58,544 | 73,517 |
| Interest on lease liabilities | 24 | 51 | 49 | 107 |
| Others | (9) | 9 | — | 17 |
| Subtotal | 43,598 | 43,301 | 85,143 | 97,062 |
| Bank loan service fees | 1,727 | 9,914 | 3,639 | 17,553 |
| Total | $ 45,325 | $ 53,215 | $ 88,782 | $ 114,615 |

21. Components of other comprehensive income

| 2026.04.01~2026.06.30 | Arising during the period | Reclassification adjustments during the period | Other comprehensive income | Income tax benefit (expense) | Net amount after tax |
|---|---|---|---|---|---|
| Items that may be reclassified subsequently to profit or loss: | | | | | |
| Exchange differences arising on translation of foreign operations | $ (6,034) | $ — | $ (6,034) | $ 1,206 | $ (4,828) |
| Share of other comprehensive income of associates and joint ventures accounted for using the equity method | (381) | — | (381) | 1 | (380) |
| Other comprehensive income for the period | $ (6,415) | $ — | $ (6,415) | $ 1,207 | $ (5,208) |

| 2026.01.01~2026.06.30 | Arising during the period | Reclassification adjustments during the period | Other comprehensive income | Income tax benefit (expense) | Net amount after tax |
|---|---|---|---|---|---|
| Items that may be reclassified subsequently to profit or loss: | | | | | |
| Exchange differences arising on translation of foreign operations | $ 16,618 | $ (4,396) | $ 12,222 | $ (2,350) | $ 9,872 |
| Share of other comprehensive income of associates and joint ventures accounted for using the equity method | 212 | — | 212 | 4 | 216 |

| | | | | | |
|---|---|---|---|---|---|
| Other comprehensive income for the period | $ 16,830 | $ (4,396) | $ 12,434 | $ (2,346) | $ 10,088 |

| 2025.04.01~2025.06.30 | Arising during the period | Reclassification adjustments during the period | Other comprehensive income | Income tax benefit (expense) | Net amount after tax |
|---|---|---|---|---|---|
| Items that may be reclassified subsequently to profit or loss: | | | | | |
| Exchange differences arising on translation of foreign operations | $ (156,567) | $ — | $ (156,567) | $ 31,314 | $ (125,253) |
| Share of other comprehensive income of associates and joint ventures accounted for using the equity method | (16,997) | — | (16,997) | 1,005 | (15,992) |
| Other comprehensive income for the period | $ (173,564) | $ — | $ (173,564) | $ 32,319 | $ (141,245) |

| 2025.01.01~2025.06.30 | Arising during the period | Reclassification adjustments during the period | Other comprehensive income | Income tax benefit (expense) | Net amount after tax |
|---|---|---|---|---|---|
| Items that may be reclassified subsequently to profit or loss: | | | | | |
| Exchange differences arising on translation of foreign operations | $ (128,994) | $ — | $ (128,994) | $ 25,799 | $ (103,195) |
| Share of other comprehensive income of associates and joint ventures accounted for using the equity method | (14,471) | — | (14,471) | 888 | (13,583) |
| Other comprehensive income for the period | $ (143,465) | $ — | $ (143,465) | $ 26,687 | $ (116,778) |

## 22. Income taxes

(1) Deferred tax assets (liabilities)

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Deferred tax assets | | | |
| Allowance for inventory valuation losses | $ 3,428 | $ 4,115 | $ 4,009 |
| Unrealized gains on financial assets | 11,662 | 4,772 | 17,681 |

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Investments accounted for using the equity method | 554 | 10,461 | 9,586 |
| Exchange differences arising on translation of foreign operations | (63) | (1,812) | (937) |
| Others | 61 | 70 | 691 |
| Subtotal | $ 15,642 | $ 17,606 | $ 31,030 |
| Deferred tax liabilities | | | |
| Allowance for inventory valuation losses | $ (4,422) | $ 1,472 | $ 1,309 |
| Bonds payable | (98,998) | (46,668) | (49,208) |
| Unrealized gains on financial assets | 132,658 | 95,475 | 164,856 |
| Land value increment tax | (11,718) | (11,718) | (11,718) |
| Investments accounted for using the equity method | (543,880) | (2,532,714) | (207,183) |
| Others | 25,048 | 87,350 | 1,033 |
| Exchange differences arising on translation of foreign operations | (5,272) | (1,177) | 22,299 |
| Subtotal | $ (506,584) | $ (2,407,980) | $ (78,612) |

(2) Details of income tax expenses recognized by the Group in profit or loss were as follows:

| Item | 2026.04.01~2026.06.30 | 2025.04.01~2025.06.30 | 2026.01.01~2026.06.30 | 2025.01.01~2025.06.30 |
|---|---|---|---|---|
| Current income tax expense | $ 39,755 | $ 4,853 | $ 244,352 | $ 17,584 |
| Deferred income tax expense | (2,542,074) | (178,070) | (1,901,778) | (41,967) |
| Basic income tax | — | (69) | — | 415 |
| Additional income tax payable for prior years | — | — | — | — |
| (Overestimation) underestimation of income tax in prior years | (14,132) | (15,326) | (14,132) | (15,327) |
| Other (withholding tax) | — | — | — | — |
| Income tax expense (benefit) | $ (2,516,451) | $ (188,612) | $ (1,671,558) | $ (39,295) |

(3) Income tax recognized in other comprehensive income

| Item | 2026.04.01~2026.06.30 | 2025.04.01~2025.06.30 | 2026.01.01~2026.06.30 | 2025.01.01~2025.06.30 |
|---|---|---|---|---|
| Exchange differences arising on translation of foreign operations | $ (1,206) | $ (31,314) | $ 2,350 | $ (25,799) |
| Share of other comprehensive | (1) | (1,005) | (4) | (888) |

| Item | 2026.04.01~2026.06.30 | 2025.04.01~2025.06.30 | 2026.01.01~2026.06.30 | 2025.01.01~2025.06.30 |
|---|---|---|---|---|
| income of associates and joint ventures accounted for using the equity method | | | | |
| Income tax expense (benefit) relating to items that may be reclassified to profit or loss | $ (1,207) | $ (32,319) | $ 2,346 | $ (26,687) |

(4) The Company's profit-seeking enterprise income tax returns have been assessed and approved by the tax authorities through 2024.

23. Earnings per share (attributable to shareholders of the parent)

| | 2026.04.01~2026.06.30 | | | 2025.04.01~2025.06.30 | | |
|---|---|---|---|---|---|---|
| | Net income for the period | Weighted-average number of shares | Earnings per share ($) | Net income for the period | Weighted-average number of shares | Earnings per share ($) |
| Basic earnings per share | (10,446,745) | 758,202 | (13.78) | (726,536) | 759,102 | (0.96) |
| Potential common shares with dilutive effect | | | | | | |
| Remuneration to employees | — | — | | — | — | |
| Convertible bonds | — | — | | — | — | |
| Diluted earnings per share | (10,446,745) | 758,202 | (13.78) | (726,536) | 759,102 | (0.96) |

| | January 1 to June 30, 2026 | | | January 1 to June 30, 2025 | | |
|---|---|---|---|---|---|---|
| | Net income for the period | Weighted-average number of shares | Earnings per share ($) | Net income for the period | Weighted-average number of shares | Earnings per share ($) |
| Basic earnings per share | (8,481,202) | 754,778 | (11.24) | (177,396) | 760,408 | (0.23) |
| Potential common shares with dilutive effect | | | | | | |
| Remuneration to employees | — | — | | — | — | |
| Convertible bonds | — | — | | — | — | |
| Diluted earnings per share | (8,481,202) | 754,778 | (11.24) | (177,396) | 760,408 | (0.23) |

(Note) When calculating diluted earnings per share, potential common shares are excluded from the calculation if their inclusion would have an anti-dilutive effect.

The effects of stock dividends have been retrospectively adjusted in the calculation of earnings per share. Due to the retrospective adjustment, basic and diluted earnings per share for January to June 2026 were changed from $(0.25) to $(0.23).

At the shareholders' meeting held on June 12, 2026, the Company resolved to distribute stock dividends. If such stock dividends had occurred before the financial statements were authorized for issue, the pro forma retrospective adjustments to earnings per share would have been as follows:

| | 2026.04.01~2026.06.30 | 2025.04.01~2025.06.30 | 2026.01.01~2026.06.30 | 2025.01.01~2025.06.30 |
|---|---|---|---|---|
| Basic earnings per share ($) | $ (13.12) | $ (0.91) | $ (10.7) | $ (0.22) |
| Diluted earnings per share ($) | $ (13.12) | $ (0.91) | $ (10.7) | $ (0.22) |

If the Company may elect to settle remuneration to employees in either shares or cash, diluted earnings per share shall be calculated by assuming that such remuneration will be settled in shares, and the resulting potential common shares shall be included in the weighted-average number of shares outstanding if they have a dilutive effect. When calculating diluted earnings per share before the number of shares to be distributed as employee bonus is resolved at the shareholders' meeting in the following year, the dilutive effect of such potential common shares shall continue to be taken into consideration.

24. Cash flow information

(I) Investing activities with only partial cash payments:

| (1) | 2026.01.01~2026.06.30 | 2025.01.01~2025.06.30 |
|---|---|---|
| Increase in property, plant and equipment | $ 52,007 | $ 92,929 |
| Increase (decrease) in prepayments for equipment | 4,158 | 7,609 |
| Changes in payable for construction and equipment | (686) | 5,731 |
| Cash paid for acquisition of property, plant and equipment (including prepayments for equipment) | $ 55,479 | $ 106,269 |

| (2) | 2026.01.01~2026.06.30 | 2025.01.01~2025.06.30 |
|---|---|---|
| Dividend income | $ 69,355 | $ 85,656 |
| Dividend income from investments | 52,814 | 68,368 |

| | | |
|---|---|---|
| accounted for using the equity method | | |
| Cash dividends received during the period | $ 122,169 | $ 154,024 |

(II) Changes in liabilities arising from financing activities

| | January 1 to June 30, 2026 | | | |
|---|---|---|---|---|
| | Short-term borrowings | Long-term loans | Bonds payable | Lease payables |
| January 1 | 1,050,000 | 1,312,022 | 2,333,585 | 8,566 |
| Cash flows from financing activities | (910,000) | (1,067,643) | 1,952,124 | (4,834) |
| Financial liabilities and equity components | — | — | (395,344) | — |
| Additions to leases | — | — | — | 3,143 |
| Other non-cash changes | — | — | (180,532) | — |
| June 30 | 140,000 | 244,379 | 3,709,833 | 6,875 |

| | January 1 to June 30, 2025 | | | |
|---|---|---|---|---|
| | Short-term borrowings | Long-term loans | Bonds payable | Lease payables |
| January 1 | 1,262,000 | 1,061,121 | 4,189,621 | 17,387 |
| Cash flows from financing activities | (562,000) | (415,519) | — | (4,738) |
| Additions to leases | — | — | — | 709 |
| Other non-cash changes | — | — | 73,517 | — |
| June 30 | 700,000 | 645,602 | 4,263,138 | 13,358 |

25. Capital management

Based on the characteristics of the Company's current operating industry, future development plans, and consideration of changes in the external environment, the Company plans for future operating capital requirements, research and development expenses, dividend distributions, and other funding needs in order to ensure continuing operations, provide returns to shareholders while taking into account the interests of other stakeholders, and maintain an optimal capital structure to enhance shareholder value over the long term.

To maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, issue new shares, return cash to shareholders, or repurchase its own shares.

The Company monitors its capital through periodic reviews of the debt-to-asset ratio. The Company's capital consists of the "total equity" presented in the balance sheets, which is also equal to total assets less total liabilities.

The Group's debt-to-asset ratios were as follows:

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Total liabilities | $ 6,810,599 | $ 8,141,427 | $ 6,872,684 |
| Total assets | $ 23,966,166 | $ 34,628,122 | $ 23,673,776 |
| Debt ratio | 28% | 23% | 29% |

26. Financial instrument

(1) Information on fair values of financial instruments

Except as shown in the table below, the carrying amounts of the Group's financial instruments not measured at fair value (including cash and cash equivalents, time deposits, notes receivable, accounts receivable, other receivables, short-term and long-term borrowings, refundable deposits, notes payable, accounts payable, and other payables) approximate their fair values reasonably. For information on the fair values of financial instruments measured at fair value, please refer to Note VI.25(3).

| | 2026.06.30 | | | |
|---|---|---|---|---|
| | | Fair value | | |
| | Carrying amount | Level 1 | Level 2 | Level 3 |
| Financial liabilities | | | | |
| Convertible bonds | 3,709,833 | — | — | 3,687,661 |

| | 2025.12.31 | | | |
|---|---|---|---|---|
| | | Fair value | | |
| | Carrying amount | Level 1 | Level 2 | Level 3 |
| Financial liabilities | | | | |
| Convertible bonds | 2,333,585 | — | — | 2,323,394 |

| | 2025.06.30 | | | |
|---|---|---|---|---|
| | | Fair value | | |
| | Carrying amount | Level 1 | Level 2 | Level 3 |
| Financial liabilities | | | | |
| Convertible bonds | 4,263,138 | — | — | 4,242,085 |

(2) Fair value hierarchy

The following table provides an analysis of financial instruments measured at fair value after initial recognition, grouped into Levels 1 to 3 based on the degree to which the fair value is observable. The definitions of each fair value hierarchy level are as follows:

(a) Level 1: Fair value measurements are based on quoted prices (unadjusted) in active markets for identical assets or liabilities.

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

(c) Level 3: Fair value measurements are based on valuation techniques using inputs for the asset or liability that are not based on observable market data (unobservable inputs).

(3) Financial instruments measured at fair value are classified based on the nature, characteristics, and risks of the assets and liabilities, as well as the fair value hierarchy levels. Related information is as follows:

| | 2026.06.30 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Financial assets at fair value through profit or loss－current: | | | | |
| Foreign listed stocks | $ 249,207 | $ － | $ － | $ 249,207 |
| Financial assets at fair value through profit or loss－non-current: | | | | |
| Foreign funds | $ － | $ － | $ 5,091,858 | $ 5,091,858 |
| Domestic non-TWSE/TPEx listed and emerging stocks | － | 162,020 | 10,044 | 172,064 |
| Foreign non-listed stocks and equity | － | 1,458,500 | 1,436,750 | 2,895,250 |
| Domestic TWSE/TPEx listed stocks | 1,999,679 | － | － | 1,999,679 |
| Foreign listed stocks | 4,067,054 | － | － | 4,067,054 |
| Hybrid financial assets | － | － | 43,933 | 43,933 |
| Redemption rights | － | － | 375 | 375 |
| Total | $ 6,066,733 | $ 1,620,520 | $ 6,582,960 | $ 14,270,213 |
| Financial liabilities at fair value through profit or loss - current: | | | | |
| Put options | $ － | $ － | $ 57,400 | $ 57,400 |

| | 2025.12.31 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Financial assets at fair value through profit or loss－current: | | | | |
| Foreign listed stocks | $ 363,830 | $ － | $ － | $ 363,830 |
| Financial assets at fair value through profit or loss－non-current: | | | | |
| Foreign funds | $ － | $ － | $ 4,929,406 | $ 4,929,406 |
| Domestic non-TWSE/TPEx listed and emerging stocks | － | 180,259 | 17,066 | 197,325 |
| Foreign non-listed stocks and equity | － | 9,996,985 | 1,801,740 | 11,798,725 |
| Domestic TWSE/TPEx listed stocks | 2,012,836 | － | － | 2,012,836 |
| Foreign listed stocks | 5,471,453 | － | － | 5,471,453 |
| Hybrid financial assets | － | － | 6,302 | 6,302 |
| Redemption rights | － | － | 146 | 146 |
| Total | $ 7,484,289 | $ 10,177,244 | $ 6,754,660 | $ 24,416,193 |
| Financial liabilities at fair value through profit or loss - current: | | | | |
| Put options | $ － | $ － | $ 12,794 | $ 12,794 |

| | 2025.06.30 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Financial assets at fair value through profit or loss－current: | | | | |
| Foreign listed stocks | $ 304,961 | $ － | $ － | $ 304,961 |
| Financial assets at fair value through profit or loss－non-current: | | | | |
| Foreign funds | $ － | $ － | $ 4,342,700 | $ 4,342,700 |
| Domestic non-TWSE/TPEx listed and emerging stocks | － | 171,141 | 14,277 | 185,418 |
| Foreign non-listed stocks and equity | － | － | 3,948,782 | 3,948,782 |
| Domestic TWSE/TPEx listed stocks | 2,229,552 | － | － | 2,229,552 |
| Foreign listed stocks | 2,176,318 | － | － | 2,176,318 |
| Redemption rights | － | － | 1,355 | 1,355 |
| Total | $ 4,405,870 | $ 171,141 | $ 8,307,114 | $ 12,884,125 |
| Financial liabilities at fair value through profit or loss - current: | | | | |
| Put options | $ － | $ － | $ 59,690 | $ 59,690 |

(4) As Shanghai Bao Pharmaceuticals Co., Ltd. (2659.HK) began trading on the Main Board of the Hong Kong Stock Exchange in December 2025, sufficient and significant market information became available. Therefore, at the end of that month, the Group transferred its adopted fair value from Level 3 to Level 1 and Level 2.

(5) The methods and assumptions used by the Group in measuring fair value are described below:

a. Where the Group adopts quoted market prices as fair value inputs (i.e., Level 1), the details by instrument type are as follows:

| | TWSE/TPEx listed stocks | Open-end funds |
|---|---|---|
| Market quotation | Closing price | Net worth |

b. Except for the above financial instruments with active markets, the fair values of the remaining financial instruments were determined using valuation techniques or with reference to counterparty quotations. The fair values obtained through valuation techniques may be determined with reference to the current fair values of other financial instruments with substantially similar terms and characteristics, discounted cash flow methods, or other valuation techniques, including calculations using models based on market information available as of the consolidated balance sheet

date (such as the TPEx reference yield curve and Reuters average commercial paper interest rate quotations).

c. The valuation of derivative financial instruments is based on valuation models commonly accepted by market participants, such as discounted cash flow methods and option pricing models. Forward foreign exchange contracts are generally valued based on current forward exchange rates. Structured interest rate derivative financial instruments are valued using appropriate option pricing models (such as the Black-Scholes model) or other valuation methods, such as Monte Carlo simulation.

d. Quantitative information regarding the significant unobservable inputs used in the valuation models for Level 3 fair value measurement items, and sensitivity analyses of changes in such significant unobservable inputs, are described below:

| | Fair value at June 30, 2026 | Valuation technique | Significant unobservable inputs | Relationship between inputs and fair value |
|---|---|---|---|---|
| Non-derivative equity instruments: | | | | |
| Non-TWSE/TPEx listed stocks | 1,013,584 | Guideline Public Company Method | Price-to-earnings multiple, price-to-book multiple, enterprise value-to-operating profit multiple, enterprise value-to-EBITDA multiple, discount for lack of marketability, and control premium | The higher the multiples and control premium, the higher the fair value;<br>the higher the discount for lack of marketability, the lower the fair value. |
| | — | Discounted cash flow method | Long-term revenue growth rate, weighted average cost of capital, long-term operating profit before tax, discount for lack of marketability, | The higher the weighted average cost of capital and minority discount, the lower the fair value;<br>the higher the long-term revenue growth rate and long-term operating profit before tax, the |

| | | | | |
|---|---|---|---|---|
| | | | and minority discount | higher the fair value. |
| Venture capital company shares | 433,210 | Net asset value method | N/A | N/A |
| Private equity fund investments | 5,091,858 | Net asset value method | N/A | N/A |
| Hybrid instruments: put options | 57,400 | Monte Carlo simulation method | Volatility and discount rate | The higher the volatility, the higher the fair value; the higher the discount rate, the lower the fair value. |
| Hybrid instruments: redemption rights | 375 | Monte Carlo simulation method | Volatility and discount rate | The higher the volatility, the higher the fair value; the higher the discount rate, the lower the fair value. |
| Hybrid financial instruments | 43,933 | Binomial model | | |

| | Fair value at June 30, 2025 | Valuation technique | Significant unobservable inputs | Relationship between inputs and fair value |
|---|---|---|---|---|
| Non-derivative equity instruments: | | | | |
| Non-TWSE/TPEx listed stocks | 3,528,493 | Guideline Public Company Method | Price-to-earnings multiple, price-to-book multiple, enterprise value-to-operating profit multiple, enterprise value-to-EBITDA multiple, discount for lack of marketability, and control premium | The higher the multiples and control premium, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value. |
| | — | Discounted | Long-term | The higher the weighted |

| | | | | |
|---|---|---|---|---|
| | | cash flow method | revenue growth rate, weighted average cost of capital, long-term operating profit before tax, discount for lack of marketability, and minority discount | average cost of capital and minority discount, the lower the fair value; the higher the long-term revenue growth rate and long-term operating profit before tax, the higher the fair value. |
| Venture capital company shares | 434,566 | Net asset value method | N/A | N/A |
| Private equity fund investments | 4,342,700 | Net asset value method | N/A | N/A |
| Hybrid instruments: put options | 59,690 | Monte Carlo simulation method | Volatility and discount rate | The higher the volatility, the higher the fair value; the higher the discount rate, the lower the fair value. |
| Hybrid instruments: redemption rights | 1,355 | Monte Carlo simulation method | Volatility and discount rate | The higher the volatility, the higher the fair value; the higher the discount rate, the lower the fair value. |

(6) Objectives of financial risk management

The Company's financial risk management objectives are to manage the market risk, credit risk, and liquidity risk related to its operating activities. To mitigate the relevant financial risks, the Company is committed to identifying, assessing, and hedging against market uncertainties in order to reduce the potential adverse effects of market fluctuations on the Company's financial performance.

The Company's significant financial activities are reviewed by the Board of Directors in accordance with relevant regulations and the internal control system. During the execution of financial plans, the Company is required to strictly comply with the relevant financial operating procedures governing overall financial risk management and the segregation of duties and responsibilities.

(7) Market risk

Market risk refers to the risk that changes in market prices, such as foreign exchange rates, interest rates, and equity security prices, may affect the Company's earnings or the value of the financial instruments it holds. The objective of market risk management is to control market risk exposure within an acceptable range and optimize investment returns.

(a) Foreign currency exchange risk

Information on the Group's significant foreign currency financial assets and liabilities is as follows:

| | 2026.06.30 | | | 2025.12.31 | | | 2025.06.30 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Foreign currency | Exchange rate | NTD | Foreign currency | Exchange rate | NTD | Foreign currency | Exchange rate | NTD |
| (Foreign currency : functional currency) | | | | | | | | | |
| Financial assets | | | | | | | | | |
| Monetary items | | | | | | | | | |
| USD : NTD | 44,107 | 31.850 | 1,404,665 | 1,783 | 31.43 | 56,032 | 5,406 | 29.30 | 158,156 |
| RMB : NTD | 61,290 | 4.690 | 287,450 | 19,414 | 4.496 | 87,284 | 14,772 | 4.091 | 60,431 |
| HKD : NTD | 7,273 | 4.061 | 29,535 | 60 | 4.038 | 244 | 8,771 | 3.732 | 32,735 |
| JPY : NTD | — | 0.2034 | — | — | — | — | 13,423 | 0.203 | 2,730 |
| Non-monetary items | | | | | | | | | |
| USD : NTD | 165,027 | 31.850 | 5,256,104 | 176,503 | 31.43 | 5,547,506 | 156,701 | 29.30 | 4,591,351 |
| RMB : NTD | 242,413 | 4.690 | 1,136,916 | 515,821 | 4.496 | 2,319,130 | 1,084,263 | 4.091 | 4,435,719 |
| KRW : NTD | — | — | — | 458,298 | 0.022 | 10,087 | 646,258 | 0.0219 | 14,515 |
| HKD : NTD | 1,340,985 | 4.061 | 5,811,230 | 3,936,751 | 4.038 | 15,896,601 | 682,429 | 3.732 | 2,546,825 |
| CHF : NTD | — | — | — | 8,301 | 39.615 | 328,877 | 10,414 | 36.665 | 381,829 |

Due to the variety of foreign currencies involved in foreign currency transactions, exchange gains and losses are disclosed on an aggregated basis by each significant foreign currency. The total exchange (losses) and gains (including realized and unrealized amounts) recognized by the Group on monetary items due to exchange rate fluctuations for the second quarters of 2026 and 2025 were $(28,796) thousand and $(67,707) thousand, respectively.

(b) Interest rate risk

Interest rate risk refers to the risk of changes in the fair value of financial instruments resulting from market fluctuations. The Company's interest rate risk mainly arises from floating-rate borrowings.

The carrying amounts of the Company's financial assets and financial liabilities exposed to interest rate risk as of the balance sheet date are as follows:

| Item | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Cash flow interest rate risk | | | |

| | | | |
|---|---|---|---|
| – Financial liabilities | $ 384,379 | $ 2,362,022 | $ 1,345,602 |

Sensitivity analysis

The sensitivity analysis below is determined based on the interest rate exposure of financial instruments as of the balance sheet date.

For floating-rate liabilities, the analysis assumes that the amount of liabilities outstanding at the balance sheet date remained outstanding throughout the entire year.

If interest rates had increased by 1%, with all other variables held constant, the Company's net income before tax for the second quarters of 2026 and 2025 would have decreased by $1,922 thousand and $6,728 thousand, respectively.

(8) Credit risk

The Company's primary potential credit risk arises from financial instruments such as cash and cash equivalents and accounts receivable. The Company's cash is deposited with different financial institutions. The Company controls its exposure to credit risk at each financial institution and believes that there is no concern over significant concentration of credit risk for its cash and cash equivalents. The Company is principally engaged in the sale of western pharmaceuticals, has a broad customer base and geographically dispersed sales areas, and does not have significant concentration of transactions with any single customer; therefore, there is no significant concentration of credit risk for accounts receivable.

(9) Liquidity risk

The Company's objective in managing liquidity risk is to maintain sufficient cash and cash equivalents, highly liquid marketable securities, and adequate bank financing facilities to ensure sufficient financial flexibility for its operations.

The table below summarizes the analysis of the Company's financial liabilities based on the contractual repayment periods and undiscounted maturity amounts by maturity date:

| | 2026.06.30 | | | |
|---|---|---|---|---|
| Item | Less than 1 year | 1 to 5 years | More than 5 years | Total |
| Short-term borrowings | $ 140,000 | $ — | $ — | $ 140,000 |
| Payables | 112,890 | — | — | 112,890 |
| Other payables and others | 1,760,140 | — | — | 1,760,140 |
| Lease liabilities | 5,344 | 2,002 | — | 7,346 |
| Bonds payable | — | 4,267,000 | — | 4,267,000 |
| Long-term loans | 211,475 | 32,904 | — | 244,379 |

| 2026.06.30 | | | | |
|---|---|---|---|---|
| Item | Less than 1 year | 1 to 5 years | More than 5 years | Total |
| Total | $ 2,229,849 | $ 4,301,906 | $ — | $ 6,531,755 |

| 2025.12.31 | | | | |
|---|---|---|---|---|
| Item | Less than 1 year | 1 to 5 years | More than 5 years | Total |
| Short-term borrowings | $ 1,050,000 | $ — | $ — | $ 1,050,000 |
| Payables | 119,321 | — | — | 119,321 |
| Other payables and others | 257,921 | — | — | 257,921 |
| Lease liabilities | 8,953 | — | — | 8,953 |
| Bonds payable | 1,944,300 | 636,200 | — | 2,580,500 |
| Long-term loans | 136,848 | 1,175,174 | — | 1,312,022 |
| Total | $ 3,517,343 | $ 1,811,374 | $ — | $ 5,328,717 |

| 2025.06.30 | | | | |
|---|---|---|---|---|
| Item | Less than 1 year | 1 to 5 years | More than 5 years | Total |
| Short-term borrowings | $ 700,000 | $ — | $ — | $ 700,000 |
| Payables | 140,174 | — | — | 140,174 |
| Other payables and others | 781,737 | — | — | 781,737 |
| Lease liabilities | 9,763 | 3,923 | — | 13,686 |
| Bonds payable | 3,933,000 | 636,200 | — | 4,569,200 |
| Long-term loans | 36,723 | 608,879 | — | 645,602 |
| Total | $ 5,601,397 | $ 1,249,002 | $ — | $ 6,850,399 |

## VII. Related party transactions

### 1. Names of related parties and relationship

| Name of related party | Relationship with the Group |
|---|---|
| Mycenax Biotech Inc. | Associate |
| BioEngine Technology Development Inc. | Subsidiary |
| Lumosa Therapeutics Co., Ltd. | Associate |
| BioGend Therapeutics Co., Ltd. | Associate |
| Anya Biopharm Inc. | Associate |
| Youluck International Inc. | Substantive related party |
| Youde Investment Consulting Co., Ltd. | The chairperson of the Company is the person in charge of the company |
| A2+ Biotech Consulting Co., Ltd. | Associate |
| KriSan Biotech Co., Ltd. | Associate |

2. The significant transactions between the Company and related parties are as follows:

(1) Other expenses

| Related party category/ name | April 1 to June 30, 2026 | April 1 to June 30, 2025 | January 1 to June 30, 2026 | January 1 to June 30, 2025 |
|---|---|---|---|---|
| Associate | $ 3,449 | $ 849 | $ 3,853 | $ 999 |

(2) Lease revenue

| Related party category/ name | April 1 to June 30, 2026 | April 1 to June 30, 2025 | January 1 to June 30, 2026 | January 1 to June 30, 2025 |
|---|---|---|---|---|
| Other related parties | $ 17 | $ 238 | $ 34 | $ 475 |
| Associate | 1,792 | 1,834 | 3,585 | 3,655 |
| Lumosa Therapeutics Co., Ltd. | 1,080 | 1,080 | 2,160 | 2,160 |
| Total | $ 2,889 | $ 3,152 | $ 5,779 | $ 6,290 |

(3) Miscellaneous income

| Related party category/ name | April 1 to June 30, 2026 | April 1 to June 30, 2025 | January 1 to June 30, 2026 | January 1 to June 30, 2025 |
|---|---|---|---|---|
| Associate | $ 828 | $ 1,172 | $ 1,561 | $ 2,290 |
| Other related parties | 107 | 102 | 215 | 203 |
| Total | $ 935 | $ 1,274 | $ 1,776 | $ 2,493 |

(4) Receivables and (payables)

The balances of receivables from and payables to related parties between the Company and its subsidiaries and related parties are as follows:

(a)Other current assets – other receivables

| Related party category/name | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Associate | $ 1,240 | $ 1,184 | $ 1,020 |
| Other related parties | 180 | 180 | 276 |
| Total | $ 1,420 | $ 1,364 | $ 1,296 |

(b)Other payables

| Related party category/name | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Associate | $ 3,379 | $ 182 | $ 182 |

(c)Other current liabilities

| Related party category/name | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| Associate | $ 1,050 | $ 972 | $ 1,019 |
| Other related parties | 35 | — | 96 |
| Total | $ 1,085 | $ 972 | $ 1,115 |

(d)Guarantee deposits

| Related party category/name | 2026.06.30 | 2025.12.31 | 2025.06.30 |
|---|---|---|---|
| BioGend Therapeutics Co., Ltd. | $ 565 | $ 565 | $ 565 |

(5) Remuneration information of key management personnel

| Item | April 1 to June 30, 2026 | April 1 to June 30, 2025 | January 1 to June 30, 2026 | January 01 to June 30, 2025 |
|---|---|---|---|---|
| Salaries and other short-term employee benefits | $ (31) | $ 3,685 | $ 8,172 | $ 7,338 |
| Post-employment benefits | 46 | 27 | 92 | 54 |
| Share-based payments | 207 | 202 | 408 | 400 |
| Total | $ 222 | $ 3,914 | $ 8,672 | $ 7,792 |

VIII.Pledged assets

The following assets of the Company have been pledged to financial institutions as collateral for borrowings or are subject to restrictions on use:

| Name of pledged asset | 2026.06.30 | 2025.12.31 | 2025.06.30 | Secured obligation |
|---|---|---|---|---|
| Property, plant and equipment | $ 1,222,978 | $ 1,148,668 | $ 831,268 | Bank borrowings and credit facilities |
| Investment properties, net | 327,667 | 329,280 | 660,229 | Bank borrowings and credit facilities |
| Investments accounted for using the equity method | 527,623 | 3,103,293 | 3,130,073 | Collateral for bank borrowings |
| Financial assets at fair value through profit or loss | 1,522,445 | 2,572,851 | 72,450 | Centralized custody lock-up for initial TPEx listing of shares |
| Financial assets at fair value through profit or loss | 1,840,445 | 2,587,955 | 2,145,671 | Collateral for bank borrowings |
| Other financial assets – time deposits | — | — | 924,990 | Guarantee for corporate bonds |
| Other financial assets – restricted demand deposits | 239,563 | 311,388 | 257,378 | Reserve account and guarantee facilities for corporate bonds |
| Total | $ 5,680,721 | $ 10,053,435 | $ 8,022,059 | |

IX. Material contingent liabilities and unrecognized contractual commitments

1. As of June 30, 2026 and 2025, the Group had entered into pharmaceutical commissioned testing and development contracts that had not yet been completed, with amounts of NT$20,100 thousand and NT$9,884 thousand, respectively, of which NT$8,135 thousand and NT$5,139 thousand, respectively, had been paid in accordance with the contracts.

2. As of June 30, 2026 and 2025, the Group had entered into contracts for capital expenditures relating to the construction of new plant buildings and the purchase of equipment that had not yet been completed, amounting to NT$27,917 thousand and NT$88,714 thousand, respectively.

3. In August 2010, the Company commissioned TTY Biopharm Company Limited to conduct formulation design and process development for R-PLGA long-acting lyophilized powder injection pharmaceuticals. The total contract amount for the commissioned development agreement was NT$20,000 thousand. As of June 30, 2026, NT$12,500 thousand had been paid in accordance with the contract.

4. In October 2010, the Company entered into licensing agreements with Industrial Technology Research Institute for the "D-PLGA Microparticle New Dosage Form Technology" and the "PLGA Microparticle Sustained-Release Control Platform Technology and Patent." Under the agreements, the licensing fee amounted to NT$5,600 thousand, and from the date the products commence sales, royalties equal to 4% of the net sales of such products shall be paid annually for a period of 10 years. As of June 30, 2026, royalties of NT$3,800 thousand had been paid in accordance with the agreements.

X. Material losses from disasters: None.

XI. Material subsequent events: None.

XII. Others: None.

XIII. Additional disclosures in the notes

1. Information on significant transactions and investees

| No. | Item | Description |
|---|---|---|
| 1. | Financing provided to others | None |
| 2. | Endorsements and guarantees provided to others | None |
| 3. | Marketable securities held at the end of the period (excluding investments in subsidiaries, associates, and joint ventures) | Appendix 1 |
| 4. | Purchase and sales transactions with related parties amounting to NT$100 million or 20% or more of paid-in capital | None |
| 5. | Receivables from related parties amounting to NT$100 million or 20% or more of paid-in capital | None |

2. Disclosure of investee information

| No. | Item | Description |
|---|---|---|
| 1. | Information on investee companies (excluding investees in Mainland China) | Appendix 2 |
| 2. | Additional disclosures for investee companies over which the Company has control | Appendix 1, 2 |

3. Information on investments in Mainland China

| No. | Item | Description |
|---|---|---|
| 1. | Name of investee company in Mainland China, principal business activities, paid-in capital, investment method, capital inflow and outflow, shareholding percentage, investment income or loss, carrying amount of investment at the end of the period, repatriated investment income or loss, and ceiling on investment in Mainland China | Appendix 3 |
| 2. | Significant transactions with investee companies in Mainland China, either directly or indirectly through a third region, including prices, payment terms, and unrealized gains or losses | None |

4. Business relationships and significant intercompany transactions between the parent company and subsidiaries: Appendix 4

XIV. Segment information

1. Information on reportable segments

The reportable segments provided to the chief operating decision maker for resource allocation and assessment of segment performance are as follows:

Pharmaceutical Division – Manufacturing and sales of various western pharmaceuticals.

Biotechnology Venture Capital – Investments in domestic and overseas biotechnology businesses.

Glac division – Manufacturing and sales of various probiotic-related products.

Other divisions – Other operating activities and operating segments not reported.

2. Financial information on reportable segments is analyzed as follows:

**Q2 2026**

| | Pharmaceutical Division | Biotechnology Venture Capital | Glac Division | Other divisions | Adjustments and eliminations | Consolidated |
|---|---|---|---|---|---|---|
| Revenue from customers other than the parent company and consolidated entities | 442,755 | — | 455,284 | — | — | 898,039 |
| Revenue from the parent company and consolidated subsidiaries | — | 6,219 | 1,567 | — | (7,786) | — |
| Total revenue | 442,755 | 6,219 | 456,851 | — | (7,786) | 898,039 |
| Segment profit (loss) | 101,588 | (9,649,489) | 78,798 | (239) | | (9,469,342) |
| Investment income (loss) | | | | | | (600,320) |
| General corporate income (expenses) | | | | | | 5,684 |
| Finance costs | | | | | | (88,782) |
| Net profit before tax from continuing operations | | | | | | (10,152,760) |
| Identifiable assets | 672,264 | 19,087,442 | 1,460,745 | 11,636 | | 21,232,087 |
| Long-term equity investments | | | | | | 2,335,720 |
| General corporate assets | | | | | | 398,359 |
| Total assets | | | | | | 23,966,166 |

**Q2 2025**

| | Pharmaceutical Division | Biotechnology Venture Capital | Glac Division | Other divisions | Adjustments and eliminations | Consolidated |
|---|---|---|---|---|---|---|
| Revenue from customers other than the parent company and consolidated entities | 475,489 | — | 282,081 | — | — | 757,570 |
| Revenue from the parent company and consolidated subsidiaries | — | 9,178 | — | — | (9,178) | — |
| Total revenue | 475,489 | 9,178 | 282,081 | — | (9,178) | 757,570 |
| Segment profit (loss) | 122,913 | 65,087 | (22,568) | (426) | | 165,006 |
| Investment income (loss) | | | | | | (275,735) |
| General corporate income (expenses) | | | | | | 8,653 |
| Finance costs | | | | | | (114,615) |
| Net profit before tax from continuing operations | | | | | | (216,691) |
| Identifiable assets | 595,036 | 15,828,342 | 1,605,293 | 10,283 | | 18,038,954 |
| Long-term equity investments | | | | | | 5,236,463 |
| General corporate assets | | | | | | 398,359 |
| Total assets | | | | | | 23,673,776 |

Appendix 1

Marketable securities held as of June 30, 2026 (excluding investments in subsidiaries, associates, and joint ventures)

Unit: NT$ thousand

| Holding company | Type and name of marketable securities | Relationship with the issuer of the securities | Account title | At period-end | | | |
|---|---|---|---|---|---|---|---|
| | | | | Units (shares) | Carrying amount | Shareholding percentage (%) | Fair value |
| Center Laboratories, Inc. | Common Shares, Windtree Therapeutics, Inc. | — | Financial assets at fair value through profit or loss－current | 27 | — | 11.10% | — |
| Center Laboratories, Inc. | Ausnutria Dairy Corporation Ltd. | — | Financial assets at fair value through profit or loss－current | 29,282,627 | 152,213 | 1.64% | 152,213 |
| Center Laboratories, Inc. | Hydrogenic Energy Fund I L.P. | — | Financial assets at fair value through profit or loss－non-current | — | 133,072 | 19.39% | 133,072 |
| Center Laboratories, Inc. | Vivo Capital Fund X, L.P. | — | Financial assets at fair value through profit or loss－non-current | — | 328,818 | 2.05% | 328,818 |
| Center Laboratories, Inc. | Vivo Capital Fund IX, L.P. | — | Financial assets at fair value through profit or loss－non-current | — | 851,135 | 1.75% | 851,135 |
| Center Laboratories, Inc. | GL China Opportunities Fund III L.P. | — | Financial assets at fair value through profit or loss－non-current | — | 764,545 | 4.17% | 764,545 |
| Center Laboratories, Inc. | Vivo Innovation Fund II, L.P. | — | Financial assets at fair value through profit or loss－non-current | — | 288,422 | 5.06% | 288,422 |
| Center Laboratories, Inc. | Chengwei GP Participation Fund, L.P. | — | Financial assets at fair value through profit or loss－non-current | — | 548,842 | 20.60% | 548,842 |
| Center Laboratories, Inc. | Vaxon Investment Inc. | — | Financial assets at fair value through profit or loss－non-current | 2,550 | 20,978 | 15.00% | 20,978 |
| Center Laboratories, Inc. | Helicase Venture Fund I, L.P. | — | Financial assets at fair value through profit or loss－non-current | — | 65,649 | 30.00% | 65,649 |
| Center Laboratories, Inc. | Fangyuan PCJ Fund II L.P. | — | Financial assets at fair value through profit or loss－non-current | — | 181,543 | 19.80% | 181,543 |

| Holding company | Type and name of marketable securities | Relationship with the issuer of the securities | Account title | At period-end | | | |
|---|---|---|---|---|---|---|---|
| | | | | Units (shares) | Carrying amount | Shareholding percentage (%) | Fair value |
| Center Laboratories, Inc. | GL China Opportunities Fund IV L.P. | — | Financial assets at fair value through profit or loss — non-current | — | 1,348,348 | 16.39% | 1,348,348 |
| Center Laboratories, Inc. | Efficient Biomedical Corp. | — | Financial assets at fair value through profit or loss — non-current | 160,000 | 7,509 | 16.00% | 7,509 |
| Center Laboratories, Inc. | Preferred shares, T-E Pharma Holding(Cayman) | — | Financial assets at fair value through profit or loss — non-current | 20,350,410 | 140,643 | 7.04% | 140,643 |
| Center Laboratories, Inc. | Preferred shares, Onward Therapeutics SA | — | Financial assets at fair value through profit or loss — non-current | 11,316,700 | 315,505 | 17.75% | 315,505 |
| Center Laboratories, Inc. | TransPacific Medtech Co., Ltd. | — | Financial assets at fair value through profit or loss — non-current | 3,129 | 29,680 | 31.29% | 29,680 |
| Center Laboratories, Inc. | AmMax, BIO, INC | — | Financial assets at fair value through profit or loss — non-current | 602,200 | 10,999 | 1.59% | 10,999 |
| Center Laboratories, Inc. | AiViva_Series A Prefered Share | — | Financial assets at fair value through profit or loss — non-current | 4,031,052 | — | 16.54% | — |
| Center Laboratories, Inc. | Shine-On BioMedical Co., Ltd. | — | Financial assets at fair value through profit or loss — non-current | 2,800,813 | 151,007 | 5.62% | 151,007 |
| Center Laboratories, Inc. | iXensor Co., Ltd. | — | Financial assets at fair value through profit or loss — non-current | 1,864,066 | 11,012 | 4.59% | 11,012 |
| Center Laboratories, Inc. | Taiwan Depository & Clearing Corporation | — | Financial assets at fair value through profit or loss — non-current | 16,250 | 2,535 | — | 2,535 |
| Center Laboratories, Inc. | Ausnutria Dairy Corporation Ltd. | — | Financial assets at fair value through profit or loss — non-current | 117,635,644 | 611,479 | 6.61% | 611,479 |
| Center Laboratories, Inc. | Ever Supreme Bio Technology Co., Ltd. | — | Financial assets at fair value through profit or loss — non-current | 10,794,923 | 1,710,995 | 10.61% | 1,710,995 |

| Holding company | Type and name of marketable securities | Relationship with the issuer of the securities | Account title | At period-end | | | |
|---|---|---|---|---|---|---|---|
| | | | | Units (shares) | Carrying amount | Shareholding percentage (%) | Fair value |
| Center Laboratories, Inc. | Ever Fortune. AI Co., Ltd. | — | Financial assets at fair value through profit or loss — non-current | 3,521,000 | 214,428 | 3.70% | 214,428 |
| Center Laboratories, Inc. | Adimmune Corporation | — | Financial assets at fair value through profit or loss — non-current | 1,365,000 | 24,024 | 0.32% | 24,024 |
| Center Laboratories, Inc. | TOT BIOPHARM International Company Limited | — | Financial assets at fair value through profit or loss — non-current | 35,091,183 | 467,417 | 4.54% | 467,417 |
| Centerlab Investment Holding Limited | Preferred shares, HebeCell Holding Limited | — | Financial assets at fair value through profit or loss — non-current | 33,670 | — | 1.14% | — |
| Centerlab Investment Holding Limited | GL JKP Holding L.P. | — | Financial assets at fair value through profit or loss — non-current | — | 382,552 | 8.28% | 382,552 |
| Centerlab Investment Holding Limited | Nanjing Chengwei Shiji Equity Investment Partnership (Limited Partnership) | — | Financial assets at fair value through profit or loss — non-current | — | 581,483 | 10.00% | 581,483 |
| Centerlab Investment Holding Limited | UAC Technology (Jiaxing) Co., Ltd. | — | Financial assets at fair value through profit or loss — non-current | — | 101,495 | 16.20% | 101,495 |
| Centerlab Investment Holding Limited | Convertible corporate bonds, UAC Technology (Jiaxing) Co., Ltd. | — | Financial assets at fair value through profit or loss — non-current | — | 43,933 | — | 43,933 |
| Centerlab Investment Holding Limited | Bioflag Nutrition Corporation(KY) | — | Financial assets at fair value through profit or loss — non-current | 5,038,672 | 176,656 | 10.26% | 176,656 |
| Center Laboratories Limited (HK) | Shanghai Bao Pharmaceuticals Co., Ltd. | — | Financial assets at fair value through profit or loss — non-current | 39,905,330 | 2,917,000 | 12.24% | 2,917,000 |
| Center Biotherapeutics, Inc. | Scindy Pharmaceutical (SuZhou) Co., Ltd. | — | Financial assets at fair value through profit or loss — non-current | — | 12,417 | 15.79% | 12,417 |
| Center Biotherapeutics, Inc. | GenEditBio Limited(Cayman) | — | Financial assets at fair value through profit or loss — non-current | 3,429,996 | 36,468 | 2.86% | 36,468 |

| Holding company | Type and name of marketable securities | Relationship with the issuer of the securities | Account title | At period-end | | | |
|---|---|---|---|---|---|---|---|
| | | | | Units (shares) | Carrying amount | Shareholding percentage (%) | Fair value |
| Center Venture Holding I Limited (HK) | Jacobio(CAY)Pharmaceuticals Co., Ltd. | — | Financial assets at fair value through profit or loss－current | 635,300 | 12,332 | 0.08% | 12,332 |
| Center Venture Holding I Limited (HK) | Jacobio(CAY)Pharmaceuticals Co., Ltd. | — | Financial assets at fair value through profit or loss－non-current | 78,801,300 | 1,529,658 | 10.02% | 1,529,658 |
| Center Venture Holding II Limited | Guangzhou Hybot Technology Co., Ltd. | — | Financial assets at fair value through profit or loss－non-current | — | 209,357 | 8.33% | 209,357 |
| BioEngine Technology Development Inc. | Jacobio(CAY)Pharmaceuticals Co., Ltd. | — | Financial assets at fair value through profit or loss－current | 4,361,400 | 84,662 | 0.55% | 84,662 |
| BioEngine Technology Development Inc. | Adimmune Corporation | — | Financial assets at fair value through profit or loss－non-current | 2,854,000 | 50,230 | 0.66% | 50,230 |

Appendix 2

Information on investee companies, locations, and related information (excluding investee companies in Mainland China)

Unit: NT$ thousand; shares

| Name of investor company | Name of investee company | Address | Principal business activities | Original investment amount | | Shares held at period-end | | | Investee company's profit (loss) for the period | Investment income (loss) recognized for the current period | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Ending balance of the period | Ending balance of the previous year | Number of shares | Percentage | Carrying amount | | | |
| Center Laboratories, Inc. | Fangyuan Growth SPC PCJ Healthcare Fund SP | Sertus Chambers, Governors Square, Suite # 5-204, 23 Lime Tree Bay Avenue, P.O. Box 2547, Grand Cayman, KY1-1104, Cayman Islands | Investment | 195,909 | 211,653 | — | 33.33% | 301,520 | (1,035,964) | (345,287) | — |
| Center Laboratories, Inc. | PCJ Capital Management Limited | Sertus Chambers, Governors Square, Suite # 5-204, 23 Lime Tree Bay Avenue, P.O. Box 2547, Grand Cayman, KY1-1104, Cayman Islands | Management consulting | — | — | — | 25% | — | — | — | — |
| Center Laboratories, Inc. | Center Biotherapeutics, Inc. | Sea Meadow House, Blackburne Highway, PO Box 116, Road Town, Tortola, British Virgin Islannds | Investment | 58,956 | 66,152 | 1,986.788 | 100.00% | 48,911 | (30,333) | (30,333) | Subsidiary |
| Center Laboratories, Inc. | BioEngine Technology Development Inc. | 7F., No. 3-2, Park Street, Nangang District, Taipei City | Investment management consulting | 108,777 | 228,777 | 66,437,500 | 100.00% | 251,034 | (32,125) | (15,622) | Subsidiary |
| Center Laboratories, Inc. | Mycenax Biotech Inc. | 7 F., No. 66, Shengyi 2nd Rd., Zhubei City, Hsinchu County | Manufacture and sales of biopharmaceutical products | 1,007,494 | 1,003,282 | 42,094,314 | 20.33% | 294,522 | (199,579) | (40,520) | A legal representative of the Company serves as the chairperson of the investee company |
| Center Laboratories, Inc. | Centerlab Investment Holding Limited (HK) | FLAT/RM 1204, Yu Sung Boon Bldg., 107-111 Des Voeux Road, Central, Hong Kong | Investment | 551,346 | 531,114 | 17,909,744 | 100.00% | 1,301,075 | (47,309) | (47,309) | Subsidiary |
| Center Laboratories, Inc. | Center Laboratories Limited (HK) | FLAT/RM 1204, Yu Sung Boon Bldg.,107-111 Des Voeux Road, Central, Hong Kong | Investment | 1,188,313 | 1,188,313 | 39,871,908 | 100.00% | 2,916,985 | (9,579,231) | (9,579,231) | Subsidiary |

| Name of investor company | Name of investee company | Address | Principal business activities | Original investment amount | | Shares held at period-end | | | Investee company's profit (loss) for the period | Investment income (loss) recognized for the current period | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Ending balance of the period | Ending balance of the previous year | Number of shares | Percentage | Carrying amount | | | |
| Center Laboratories, Inc. | Lumosa Therapeutics Co., Ltd. | 4F.-1, No. 3-2, Park Street, Nangang District, Taipei City | New drug development | 1,863,891 | 1,863,891 | 57,900,874 | 34.57% | 429,426 | (281,619) | (97,198) | — |
| Center Laboratories, Inc. | Medeon Biodesign, Inc. | 5F., No. 116, Hougang St., Shilin Dist., Taipei City | Medical device development | 714,548 | 729,277 | 23,479,028 | 24.22% | 297,792 | (246,623) | (60,338) | — |
| Center Laboratories, Inc. | BioGend Therapeutics Co., Ltd. | 4F., No. 3-2, Park Street, Nangang District, Taipei City | Development of orthopedic medical device-related products | 788,156 | 512,676 | 45,232,243 | 33.68% | 391,658 | (39,706) | (13,472) | — |
| Center Laboratories, Inc. | A2 + Healthcare Venture Fund L.P. | 6F., No. 135, Sec. 3, Minsheng E. Rd., Songshan Dist., Taipei City | Venture capital | 250,000 | 250,000 | — | 49.50% | 377,648 | 42,695 | 21,136 | — |
| Center Laboratories, Inc. | Anya Biopharm Inc. | 6F., No. 378, Changchun Rd., Zhongshan Dist., Taipei City | New drug development | 16,265 | 16,265 | 8,270,369 | 16.84% | 65,279 | (53,413) | (11,658) | — |
| Center Laboratories, Inc. | Center Venture Holding I Limited | FLAT/RM 1204, Yu Sung Boon Bldg., 107-111 Des Voeux Road, Central, Hong Kong | Investment | 1,913,443 | 1,913,443 | 1 | 100% | 1,542,015 | (501,283) | (501,283) | Subsidiary |
| Center Laboratories, Inc. | Center Venture Holding II Limited | FLAT/RM 1204, Yu Sung Boon Bldg., 107-111 Des Voeux Road, Central, Hong Kong | Investment | 451,032 | 451,032 | 13,929,351 | 100% | 209,388 | (211,414) | (211,414) | Subsidiary |
| Center Laboratories, Inc. | Center Venture Holding III Limited | Level 2, Lotemau Centre Building, Vaea Street, Apia, Somoa | Investment | — | — | 1 | 100% | — | — | — | Subsidiary |
| Center Laboratories, Inc. | Cytoengine Co., Ltd. | 4F., No. 3-2, Park Street, Nangang District, Taipei City | New drug development | 50,000 | 50,000 | 5,000,000 | 40% | 7,349 | (6,060) | (2,408) | — |
| Center Laboratories, Inc. | KriSan Biotech Co., Ltd. | 5 F., No. 28, Ln. 31, Sec. 1, Huandong Rd., Xinshi Dist., Tainan City | Western pharmaceutical manufacturing | 201,500 | 201,500 | 10,075,000 | 17.53% | 143,947 | (61,082) | (12,530) | — |
| Center Laboratories, Inc. | Glac Biotech Co., Ltd. | 4 F.-2, No. 17, Guoji Rd., Xinshi Dist., Tainan City | Manufacturing and selling functional probiotics | 2,210,039 | 2,210,039 | 72,171,000 | 100% | 1,451,643 | 78,700 | 54,947 | Subsidiary |

| Name of investor company | Name of investee company | Address | Principal business activities | Original investment amount | | Shares held at period-end | | | Investee company's profit (loss) for the period | Investment income (loss) recognized for the current period | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Ending balance of the period | Ending balance of the previous year | Number of shares | Percentage | Carrying amount | | | |
| Glac Biotech Co., Ltd. | Omnipro Biotech Co., Ltd. | No. 10, Xinsheng St., Minxiong Township, Chiayi County | General food manufacturing, etc. | 15,000 | 15,000 | 1,500,000 | 100.00% | 2,181 | (98) | (12) | Sub-subsidiary |
| Glac Biotech Co., Ltd. | Ezadd Co., Ltd. | 7F, No. 3-2, Park Street, Nangang District, Taipei City | Selling functional probiotics | 1,990 | 1,990 | 199,000 | 99.50% | 1,399 | 160 | 160 | Sub-subsidiary |
| BioEngine Technology Development Inc. | Lumosa Therapeutics Co., Ltd. | 4F-1, No. 3-2, Park Street, Nangang District, Taipei City | New drug development | 126,257 | 126,257 | 1,442,218 | 0.86% | 20,269 | (281,619) | (2,421) | — |
| BioEngine Technology Development Inc. | BioEngine Development I Limited | FLAT/RM 1204 YU SUNG BOON BLDG 107-111 DES VOEUX ROAD CENTRAL | Investment | 22,890 | 22,890 | 1,000,000 | 100.00% | 20,164 | (240) | (240) | Sub-subsidiary |
| BioEngine Technology Development Inc. | A2+ Biotech Consulting Co., Ltd. | 6F, No. 135, Sec. 3, Minsheng E. Rd., Songshan Dist., Taipei City | Management consulting | 4,000 | 4,000 | 400,000 | 33.33% | 5,051 | 2,530 | 843 | — |
| BioEngine Technology Development Inc. | Anya Biopharm Inc. | 6 F., No. 378, Changchun Rd., Zhongshan Dist., Taipei City | New drug development | 62,876 | 62,876 | 2,151,000 | 4.38% | 16,919 | (53,413) | (3,032) | — |
| BioEngine Technology Development Inc. | Mycenax Biotech Inc. | 7 F., No. 66, Shengyi 2nd Rd., Zhubei City, Hsinchu County | Manufacture and sales of biopharmaceutical products | 32,370 | 32,370 | 780,000 | 0.38% | 5,303 | (199,579) | (751) | — |

Appendix 3 Information on investments in Mainland China

Unit: NT$ thousand

| Name of investee company in Mainland China | Principal business activities | Paid-in capital | Investment method (Note 1) | Cumulative investment remitted from Taiwan at the beginning of the period | Amount of investment remitted or repatriated during the period | | Cumulative investment remitted from Taiwan at the end of the period | Investee company's profit (loss) for the period | Shareholding percentage directly or indirectly held by the Company | Investment income (loss) recognized for the current period (Note 2) | Carrying amount of investment at period-end | Repatriated investment income as of the end of the current period |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Remitted | Repatriated | | | | | | |
| TOT BIOPHARM Co., Ltd. | Production and R&D of anti-cancer capsules, liposomal injections, etc. | USD 222,450 thousand | (2) TOT BIOPHARM International Company Limited (Hong Kong) | 698,807 | — | — | 698,807 | — | 4.54% | — | 467,417 | — |
| Jiang Su Tung Yang Biopharm Tech Co., Ltd. | Sales and R&D of western pharmaceuticals | USD 2,000 thousand | (2) TOT BIOPHARM International Company Limited (Hong Kong) | 13,684 | — | — | 13,684 | — | 4.54% | — | | — |
| Dongyuan Biotech (Shanghai) Co., Ltd. | Pharmaceutical R&D | USD 3,730 thousand | (2) TOT BIOPHARM International Company Limited (Hong Kong) | 24,956 | — | — | 24,956 | — | 4.54% | — | | — |
| Shanghai Bao Pharmaceutical Co., Ltd. | Development of recombinant protein pharmaceuticals and antibody drugs | RMB 46,860 thousand | (2) Center Laboratories Limited (HK) | 1,188,191 | — | — | 1,188,191 | — | 12.24% | — | 2,917,000 | — |
| Beijing Jinkangpu Food Science & Technology Co., Ltd. | Packaging and production of food additives and compound food additives | RMB 10,000 thousand | (2) Centerlab Investment Holding Limited | 198,471 | — | — | 198,471 | — | 5.00% | — | 344,296 | — |

| Name of investee company in Mainland China | Principal business activities | Paid-in capital | Investment method (Note 1) | Cumulative investment remitted from Taiwan at the beginning of the period | Amount of investment remitted or repatriated during the period | | Cumulative investment remitted from Taiwan at the end of the period | Investee company's profit (loss) for the period | Shareholding percentage directly or indirectly held by the Company | Investment income (loss) recognized for the current period (Note 2) | Carrying amount of investment at period-end | Repatriated investment income as of the end of the current period |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Remitted | Repatriated | | | | | | |
| Beijing Kangpuni Detection Technology Co., Ltd. | Technical testing | RMB 1,000 thousand | (2) Centerlab Investment Holding Limited | 22,053 | — | — | 22,053 | — | 5.00% | — | 38,256 | — |
| Scindy Pharmaceutical (SuZhou) Co., Ltd. | Medical research and experimental development | RMB 15,833 thousand | (2) Center Biotherapeutics, Inc. | 66,120 | — | — | 66,120 | — | 15.79% | — | 12,417 | — |
| Nanjing Chengwei Shiji Equity Investment Partnership (Limited Partnership) | Venture capital | RMB 660,000 thousand | (2) Centerlab Investment Holding Limited | 489,752 | — | — | 489,752 | — | 10.00% | — | 581,483 | — |
| UAC Technology (Jiaxing) Co., Ltd. | Manufacture and design of special equipment | EUR 23,045 thousand | (2) Centerlab Investment Holding Limited | 174,143 | — | — | 174,143 | — | 16.20% | — | 101,495 | — |

| Name of investee company in Mainland China | Principal business activities | Paid-in capital | Investment method (Note 1) | Cumulative investment remitted from Taiwan at the beginning of the period | Amount of investment remitted or repatriated during the period | | Cumulative investment remitted from Taiwan at the end of the period | Investee company's profit (loss) for the period | Shareholding percentage directly or indirectly held by the Company | Investment income (loss) recognized for the current period (Note 2) | Carrying amount of investment at period-end | Repatriated investment income as of the end of the current period |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Remitted | Repatriated | | | | | | |
| Bioflag (Huaian) Co., Ltd. | R&D, production, and related technical consulting for biological healthcare products | RMB 109,218 thousand | Investment in Bioflag through (2)Centerlab Investment Holding Limited | — | — | — | — | — | 10.26% | — | 170,656 | — |
| Bioflag (Anhui) Co., Ltd. | R&D, production, and sales of probiotic microorganisms and related products | RMB 36,242 thousand | Investment in Bioflag through (2)Centerlab Investment Holding Limited | — | — | — | — | — | 10.26% | — | | — |
| Beijing Shundu Pharmaceutical Research Institute Co., Ltd. | Pharmaceutical technology development and consulting | RMB 6,123 thousand | (2) BioEngine Development I Limited | — | — | — | — | (240) | 100% | (240) | 11,575 | — |
| Guangzhou Hybot Technology Co., Ltd. | Sales of new energy vehicles | RMB 300,000 thousand | (2) Center Venture Holding II Limited | 451,000 | — | — | 451,000 | — | 8.33% | — | 209,357 | — |

| Company name | Cumulative investment remitted from Taiwan to Mainland China at the end of the period | Investment amount approved by the Department of Investment Review, MOEA | Ceiling on the Company's investment in Mainland China |
|---|---|---|---|
| | | | Net worth × 60% |
| Center Laboratories, Inc. | 2,907,273 thousand | USD 80,373 thousand<br>RMB 664,475 thousand<br>EUR 5,500 thousand | 10,293,336 |

Note 1: The investment methods are classified into the following three categories:

(1) Direct investment in Mainland China.

(2) Investment in Mainland China through a company in a third region (with the investing company in the third region specified).

(3) Other methods.

Note 2: Investment income (loss) recognized for the current period was based on financial statements not reviewed by independent auditors.

Appendix 4 Business relationships and significant intercompany transactions between the parent company and subsidiaries– Second quarter of 2026

Unit: NTD thousand

| No. (Note 1) | Name of transacting party | Counterparty | Relationship with the transacting party (Note 2) | Transaction details | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | Account | | Amount | Transaction terms | Percentage of consolidated total revenue or total assets (Note 3) |
| 0 | Center Laboratories, Inc. | Glac Biotech Co., Ltd. | 1 | Other receivables | Other payables | 681 | In accordance with the contracts entered into by both parties | — |
| | | Glac Biotech Co., Ltd. | 1 | Guarantee deposits | Refundable deposits | 1,834 | In accordance with the contracts entered into by both parties | — |
| | | Glac Biotech Co., Ltd. | 1 | Lease income / Investment loss | Depreciation / Interest expenses | 5,860 | In accordance with the contracts entered into by both parties | 0.65% |
| | | Glac Biotech Co., Ltd. | 1 | Other receivables / Long-term investments | Lease liabilities | 5,132 | In accordance with the contracts entered into by both parties | 0.02% |
| | | | | | Right-of-use assets / Lease liabilities | 70,394 | In accordance with the contracts entered into by both parties | 0.29% |
| | | Glac Biotech Co., Ltd. | 1 | Lease income | Rental expenses | 528 | In accordance with the contracts entered into by both parties | 0.06% |
| | | Glac Biotech Co., Ltd. | 1 | Other income | Other expenses | 120 | Based on transaction terms mutually agreed upon by both parties | 0.01% |
| | Center Laboratories, Inc. | BioEngine Technology Development Inc. | 1 | Other income | Entrusted management fee | 8 | Based on transaction terms mutually agreed upon by both parties | — |
| | Glac Biotech Co., Ltd. | Omnipro Biotech Co., Ltd. | 1 | Accounts receivable | Accounts payable | 1,341 | Based on transaction terms mutually agreed upon by both parties | 0.01% |
| | | Omnipro Biotech Co., Ltd. | 1 | Sales revenue | Purchases | 498 | Based on transaction terms mutually agreed upon by both parties | 0.06% |
| | | Omnipro Biotech Co., Ltd. | 1 | Commission expenses | Other income | 597 | In accordance with the contracts entered into by both parties | 0.07% |
| | | Ezadd Co., Ltd. | 1 | Commission expenses | Other income | 472 | In accordance with the contracts entered into by both parties | 0.05% |

Note 1: Information regarding business transactions between the parent company and subsidiaries shall be separately indicated in the numbering column. The numbering method is as follows:
(1) The parent company is numbered “0.”
(2) Subsidiaries are sequentially numbered starting from Arabic numeral “1” according to the company classification.

Note 2: The relationships with the transacting party are classified into the following five categories; only the category number is required:
(1) Parent company to subsidiary.
(2) Subsidiary to parent company.
(3) Subsidiary to subsidiary.

Note 3: The percentage of transaction amounts to consolidated total revenue or total assets is calculated as follows: for balance sheet accounts, the ending balance is calculated as a percentage of consolidated total assets; for income statement accounts, the cumulative interim amount is calculated as a percentage of consolidated total revenue.

Appendix 4 Business relationships and significant intercompany transactions between the parent company and subsidiaries– Second quarter of 2025

Unit: NTD thousand

| No. (Note 1) | Name of transacting party | Counterparty | Relationship with the transacting party (Note 2) | Transaction details | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | Account | | Amount | Transaction terms | Percentage of consolidated total revenue or total assets (Note 3) |
| 0 | Center Laboratories, Inc. | Glac Biotech Co., Ltd. | 1 | Other receivables | Other payables | 705 | In accordance with the contracts entered into by both parties | — |
| | | Glac Biotech Co., Ltd. | 1 | Guarantee deposits | Refundable deposits | 1,834 | In accordance with the contracts entered into by both parties | 0.01% |
| | | Glac Biotech Co., Ltd. | 1 | Lease income / Investment loss | Depreciation / Interest expenses | 5,959 | In accordance with the contracts entered into by both parties | 0.79% |
| | | Glac Biotech Co., Ltd. | 1 | Other receivables / Long-term investments | Lease liabilities | 4,543 | In accordance with the contracts entered into by both parties | 0.02% |
| | | | | | Right-of-use assets / Lease liabilities | 84,994 | In accordance with the contracts entered into by both parties | 0.36% |
| | | Glac Biotech Co., Ltd. | 1 | Lease income | Rental expenses | 468 | In accordance with the contracts entered into by both parties | 0.06% |
| | | Glac Biotech Co., Ltd. | 1 | Other income | Other expenses | 2,508 | In accordance with the contracts entered into by both parties | 0.33% |
| | | BioEngine Technology Development Inc. | 1 | Other income | Entrusted management expenses | 649 | In accordance with the contracts entered into by both parties | 0.09% |
| | | BioEngine Technology Development Inc. | 1 | Other receivables | Other payables | 673 | In accordance with the contracts entered into by both parties | — |
| | Glac Biotech Co., Ltd. | Omnipro Biotech Co., Ltd. | 1 | Accounts receivable | Accounts payable | 750 | In accordance with the contracts entered into by both parties | — |

Note 1: Information regarding business transactions between the parent company and subsidiaries shall be separately indicated in the numbering column. The numbering method is as follows:
(1) The parent company is numbered “0.”
(2) Subsidiaries are sequentially numbered starting from Arabic numeral “1” according to the company classification.

Note 2: The relationships with the transacting party are classified into the following five categories; only the category number is required:
(1) Parent company to subsidiary.
(2) Subsidiary to parent company.
(3) Subsidiary to subsidiary.

Note 3: The percentage of transaction amounts to consolidated total revenue or total assets is calculated as follows: for balance sheet accounts, the ending balance is calculated as a percentage of consolidated total assets; for income statement accounts, the cumulative interim amount is calculated as a percentage of consolidated total revenue.