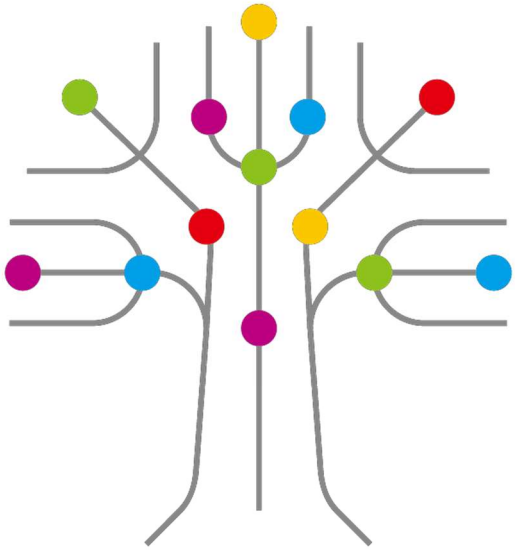
Stock Code：6615

SOFIVA GENOMICS CO., LTD.

2025 Annual Report



SOFIVA
GENOMICS

Website: http://www.sofivagenomics.com.tw

Annual Report Website: http://mops.twse.com.tw

Published on April 5, 2026

1. **The name, title, telephone number, and e-mail address of the spokesman or acting spokesman**

   Spokesman: Hung Chia-cheng
   Title: General Manager
   Telephone number: (02)2382-6615
   E-mail address: IR@sofiva.com.tw
   Acting spokesman: Chang Fu-chien
   Title: Finance Director
   Telephone number: (02)2382-6615
   E-mail address: IR@sofiva.com.tw

2. **The address and telephone number of the Company's headquarters, branch offices, and factories**

   Headquarters: 4F-2, No. 66-1, Section 1, Chongqing South Road, Zhongzheng District, Taipei City.
   Telephone number: (02)2382-6615
   Baoqing Laboratory: No. 27, Baoqing Road, Zhongzheng District, Taipei City
   Telephone number: (02)2382-6615

3. **The name, address, e-mail address, and telephone number of the agency handling shares transfer**

   Name: Stock Transfer Agent Department, Grand Fortune Securities Co., Ltd.
   Address: 6F, No. 6, Section 1, Zhongxiao West Road, Zhongzheng District, Taipei City.
   Website: www.gfortune.com.tw
   Telephone number: (02) 2371-1658

4. **The names of the certified public accountants who duly audited the annual financial report for the most recent fiscal year, and the name, address and telephone number of the accounting firm to which they belong**

   CPAs: Accountant Yu Chih-fan, Accountant Chih Ping-chun
   Accounting firm: PwC Taiwan
   Address: 27F, No. 333, Section 1, Keeling Road, Xinyi District, Taipei City.
   Website: www.pwc.tw
   Telephone number: (02)2729-6666

5. **The name of any exchanges where the Company's securities are traded offshore, and the method by which to access information on said offshore securities**

   None.

6. **The address of the Company's website**

   Website: http://www.sofivagenomics.com.tw

Contents

A.Report to the Shareholders

Dear Shareholders,

Thank you for taking the time to join the 2026 SOFIVA GENOMICS Shareholders' Meeting. In 2025, the Company recorded an operating revenue of NT$385,706 thousand, representing a decrease of 14.91% compared to the previous year's NT$453,312 thousand[cite: 6409]. [cite_start]The net loss after tax was NT$8,855 thousand, a decrease of 146.29% from the previous year's net profit of NT$19,128 thousand[cite: 6409]. [cite_start]The basic loss per share after tax was NT$0.43, compared to the basic earnings per share of NT$0.86 in the previous year, representing a decrease of approximately 150%.

Looking ahead to 2026, SOFIVA GENOMICS will promote precision medicine and digital health, continuing to shape a new landscape in genetic testing. In alignment with the regulations and policies of the Ministry of Health and Welfare (MOHW), the Company will leverage the Laboratory Developed Tests (LDTs) accreditation of its medical laboratory, assist medical institutions in applying for "Implementation Plans for Laboratory Developed Tests," and integrate genetic testing results with the Fast Healthcare Interoperability Resources (FHIR) electronic medical record system. By adhering to high laboratory standards and regulatory compliance, we aim to link genetic testing with the clinical healthcare system, creating a one-stop service encompassing "Precision Testing, Clinical Application, and Electronic Medical Records". The specific achievements are as follows:

- LDTs Accreditation and Quality Establishment: SOFIVA GENOMICS Medical Laboratory has passed 37 items of the Precision Medicine Molecular Testing Laboratory Accreditation (LDTs Accreditation) by the Taiwan Food and Drug Administration (TFDA), ranking as the genetic testing institution with the highest number of accredited items in Taiwan. The testing scope is extensive, covering Reproductive, Prenatal, Newborn, Cancer, Precision Medicine, and Rare Disease. All tests are performed in Taiwan to ensure quality and shorten report turnaround time.
- Assisting Medical Institutions with LDTs Implementation Plans: In accordance with the Special Control Regulations, the Company assists medical institutions in applying to the Department of Medical Affairs, MOHW, for "Implementation Plans for Laboratory Developed Tests". To date, approximately 300 institutions have been approved, with a cumulative total of 2,700 cases, enabling SOFIVA's cancer and precision medicine tests to meet the criteria for Next Generation Sequencing (NGS) reimbursement under National Health Insurance (NHI).
- Integration of Genetic Testing with Electronic Medical Records: The Company integrates NGS testing results with the clinical FHIR system, achieving "Digitalization of Clinical Medical Records" through standardized processes and data-driven reports. This digitalization optimizes the connection between laboratories and clinical ends, shortening the time required for NHI "Prior Authorization for Cancer Drugs" and significantly improving the efficiency of the drug reimbursement process.

- **Technical Upgrade: New Generation SNP Embryo Screening:** In response to the increase in advanced maternal age and higher demands for embryo quality, the Company has significantly upgraded its **Preimplantation Genetic Testing for Aneuploidies (PGT-A)** to the new generation **SNP** technology. This provides more sensitive and comprehensive embryo health assessments, increasing the number of usable embryos and meeting clinical needs.
- **International Cooperation: Strategic Alliance with Baylor Genetics:** The Company has established a strategic partnership with **Baylor Genetics** in the United States to introduce international-level genetic testing technologies, complementing our current prenatal and cancer product lines. This collaboration allows physicians to choose "International-Standard" testing services alongside "Taiwan-Standard" ones, strengthening our advantage in high-end genetic testing.

1. 2025 Operational Results

1.1 Revenue and Net Income Unit: NT$1,000

Item	2025 (114Y)	2024 (113Y)	Increase (Decrease)	Change Ratio (%)
Operating Revenue	385,706	453,312	(67,606)	(14.91)%
Gross Profit	99,131	135,661	(36,530)	(26.93)%
Net Profit (Loss)	(8,855)	19,128	(27,983)	146.29%

1.2 Financial Structure and Profitability

Category	Item	2025 (114Y)	2024 (113Y)
Financial Structure (%)	Debt to Asset Ratio	13.15	16.10
	Ratio of long-term capital to property, plant and equipment	947.37	1,287.85

Category	Item	2025 (114Y)	2024 (113Y)
Solvency (%)	Current Ratio	335.83	326.63
	Quick Ratio	273.36	260.51
Profitability (%)	Return on Total Assets	(1.09)	2.60
	Return on Equity	(1.39)	3.03
	Basic EPS (NT$)	(0.43)	0.86

1.3 Research and Development Status

1. Continuous development of multi-gene cancer screening and clinical diagnosis of hereditary diseases.
2. Optimizing clinical application systems for Next Generation Sequencing (NGS).
3. Upgrading SNP-based PGT-A embryo screening technology.

2. 2026 Operational Plan Summary

(1) Business Policy

1. Focus on Precision Medicine and Digital Health, expanding clinical applications of genetic testing.

2. Deepen the connection with medical institutions through the "LDTs Implementation Plan" and NGS NHI reimbursement policy.
3. Promote the digitalization of genetic testing reports and integrate with clinical workflows to provide one-stop services.

(2) Expected Sales and its Basis The Company will continue to promote its core testing services (NIPS, PGT-A, NGS cancer screening) and expand its market share in precision medicine by introducing international-level technologies through strategic alliances, such as the partnership with Baylor Genetics.

(3) Key Production and Marketing Policies

1. **Product Diversification**: Introduce more targeted and clinically relevant testing items for cancer and rare diseases.
2. **Localized Services**: Maximize the capacity of our TFDA-accredited laboratory to provide faster and more reliable reports in Taiwan.
3. **Market Expansion**: Actively participate in clinical trials and academic collaborations to increase the clinical adoption of genetic testing.
4. **Digital Transformation**: Implement FHIR-based electronic report systems to optimize clinical service efficiency.

3. Future Development Strategy

SOFIVA GENOMICS aims to become a leader in precision medicine by integrating "Genetic Testing, Clinical Application, and Digital Health." We will continue to invest in R&D and digital infrastructure to provide physicians and patients with accurate, actionable genetic insights.

4. Impact of External Environment, Regulatory Environment, and Overall Economy

Under the guidance of the Ministry of Health and Welfare's Special Control Regulations and the expansion of NGS NHI reimbursement, the Company will strictly comply with regulatory requirements to ensure service quality and patient rights. Amid global economic fluctuations, the Company will stay agile in response to healthcare policy changes to maintain its competitive edge and sustainable development.

I wish you all good health and the best of luck.

Chairman: Su Yi-Ning

General Manager: Hung Chia-cheng

Accounting Officer: Chang Fu-chien

II. Corporate Governance Report

1. Information on Directors, General Manager, Deputy General Managers, Assistant Vice Presidents, and Heads of Departments and Branch Offices (Continued)

(2) Directors' Primary Educational Background, Experience, and Concurrent Positions Date: April 5, 2026

Title	Name	Primary Educational Background and Experience	Concurrent Positions in the Company and Other Companies
Chairman	Su Yi-Ning	PhD, Graduate Institute of Clinical Medicine, National Taiwan University; Vice Editor-in-Chief, Gene (Journal of Taiwan Association of Obstetrics and Gynecology); Adjunct Associate Professor, Department of Medicine, Taipei Medical University; Adjunct Physician, Department of Obstetrics and Gynecology, Taipei Medical University Hospital; Consultant, Medical Research Department, China Medical University; Associate Professor, Graduate Institute of Clinical Genomics, National Taiwan University College of Medicine; Attending Physician, Department of Medical Genetics, National Taiwan University Hospital; Attending Physician, Department of Obstetrics and Gynecology, National Taiwan University Hospital.	Chairman, Xing-Chuang Co., Ltd.; Chairman, Phoebus Genetics Co., Ltd.; Chairman, Dian-Ci Investment Co., Ltd.; Chairman, He-Shan Co., Ltd.; Chairman, Yirui Investment Co., Ltd.; Chairman, Qunan Biotech Co., Ltd.

Title	Name	Primary Educational Background and Experience	Concurrent Positions in the Company and Other Companies
Director	Chen Chun-Hui	Monash University.	Chairman, Yala Investment Co., Ltd.; Chairman, Hua-Rui Investment Co., Ltd.; Chairman, Maiken Brothers Investment Co., Ltd.
Director	Chen Ting-Yu	Royal Melbourne Institute of Technology (RMIT).	Brand Marketing, Shih-Chao Enterprise Co., Ltd.
Director	Li Li-Chuan	Department of Nursing, National Defense Medical Center; Yu-Xin Ophthalmology Clinic.	Director, Wan-Min Industrial Co., Ltd.
Independent Director	Pan Yi-Shan	Master, Department of Accounting, Fu Jen Catholic University; Manager, PricewaterhouseCoopers (PwC) Taiwan.	Principal, Wan-Xin CPAs; Independent Director, Kuchi International Co., Ltd.; Chairman of Audit Committee, Tat Hong Equipment Service Co., Ltd. (02153.HK).
Independent Director	Li Chien-Nan	Master, Graduate Institute of Clinical Medicine, National Taiwan University College of Medicine; Chairman of the 10th Board of Directors, Taiwan Association of Perinatology; Director, Department of Obstetrics and Gynecology, National Taiwan University Hospital; Director, Department of	Distinguished Adjunct Attending Physician, Department of Obstetrics and Gynecology, National Taiwan University Hospital.

Title	Name	Primary Educational Background and Experience	Concurrent Positions in the Company and Other Companies
		Medical Genetics, National Taiwan University Hospital; Full-time Professor, Department of Obstetrics and Gynecology, National Taiwan University College of Medicine.	
Independent Director	Shih Fan-Chuan	Master, Graduate Institute of Financial and Economic Law, National Chung Cheng University; Attorney, Datong Business Law Office; Independent Director, Chunghwa Precision Test Tech Co., Ltd.; Supervisor, Central Investment Co., Ltd.; Supervisor, Hsin-Yu-Tai Investment Co., Ltd.; Standing Supervisor, Institute of Internal Auditors.	Independent Director, Upisheng Co., Ltd.; Principal Attorney, Xian-Lv Law Office; Independent Director, B'in Music Co., Ltd.; Director, Institute of Internal Auditors.

II. Corporate Governance Report

1. Information on Directors... (Continued)

2. Disclosure of information regarding the major shareholders of corporate/juridical person shareholders:

(1) Major shareholders of corporate shareholders:

Date: April 5, 2026

Name of corporate shareholder	Major shareholders of the corporate shareholder	Shareholding ratio
Yirui Investment Co., Ltd.	Chen Chun-Hui	5.1%
	Su Yi-Ning	62.0%
	Su Tse-Jui	18.7%
	Su Ting-Jui	14.2%

(2) If any major shareholder is a corporate/juristic person: None.

(4) Disclosure of Professional Qualifications of Directors and Independence of Independent Directors

Date: April 5, 2026

Name	Professional Qualifications and Experience	Independence Status	Number of Other Public Companies in which the Individual is Concurrently Serving as an Independent Director
Su Yi-Ning	Please refer to "(2) Directors' Primary Educational Background, Experience, and Concurrent Positions" on page 9 of this annual report.	Not applicable	0
Chen Chun-Hui	Same as above	Not applicable	0
Chen Ting-Yu	Please refer to "(2) Directors' Primary Educational Background, Experience, and Concurrent Positions" on page 10 of this annual report.	Not applicable	0
Li Li-Chuan	Same as above	Not applicable	0
Pan Yi-Shan	Please refer to "(2) Directors' Primary Educational Background, Experience, and Concurrent Positions" on page 10 of this annual report.	Has met the criteria for independence	2
Li Chien-Nan	Same as above	Has met the criteria for independence	0

Name	Professional Qualifications and Experience	Independence Status	Number of Other Public Companies in which the Individual is Concurrently Serving as an Independent Director
Shih Fan-Chuan	Same as above	Has met the criteria for independence	2

4. Board Diversity and Independence:

(1) Board Diversity Policy Goals: According to Article 20 of the Company's "Corporate Governance Best Practice Principles," the composition of the Board of Directors shall consider diversity. An appropriate diversity policy is formulated based on the Board's own operations, business type, and development needs, which should include, but is not limited to, the following two main aspects of standards:

a. Basic conditions and values: Gender, age, nationality, and culture, etc. b. Professional knowledge and skills: Professional background (e.g., law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience, etc.

Board members should generally possess the knowledge, skills, and literacy necessary to perform their duties. To achieve the ideal goals of corporate governance, the overall abilities the Board of Directors should possess are as follows:

a. Operational judgment ability. b. Accounting and financial analysis ability. c. Management ability. d. Crisis management ability. e. Industry knowledge. f. International market perspective. g. Leadership ability. h. Decision-making ability.

The Company has set up seven director seats in accordance with the Articles of Incorporation. The current directors were elected at the Shareholders' Meeting on August 18, 2022, and comply with the provisions of relevant laws and regulations.

The Company's Diversity Policy for Board Composition:

Policy Component	Current Status
Female directors exceed 25%	Of the 7 directors, 3 are female, which has exceeded 25%.
Directors with employee status not higher than 30%	All 7 directors do not have employee status.
Independent directors serving more than three consecutive terms do not exceed 2 seats	Only 1 independent director has served more than three consecutive terms.
Independent directors possess expertise in finance, law, or medicine	The 3 independent directors are respectively an accountant, a lawyer, and a physician.

Implementation of Board Diversity Policy by Individual Directors:

Title / Name	Gender	Employee Status	Management	Industry Knowledge	Law	Financial/ Accounting	Crisis Management	International Market	Leadership	Decision-Making
Chairman: Su Yi-Ning	Male		V	V			V	V	V	V
Director: Chen Chun-Hui	Female		V	V		V	V	V	V	V
Director: Chen Ting-Yu	Male		V	V			V	V	V	V
Director: Li Li-Chuan	Female		V	V			V	V	V	V
Independent Director: Pan Yi-Shan	Female			V		V	V	V	V	V
Independent Directo	Male			V			V	V	V	V

Title / Name	Gender	Employee Status	Management	Industry Knowledge	Law	Financial/ Accounting	Crisis Management	International Market	Leadership	Decision-Making
r: Li Chien-Nan										
Independent Director: Shih Fan-Chuan	Male			V	V		V	V	V	V

(2) Independence of the Board of Directors:

The Company's Board of Directors consists of 7 members, including 3 independent directors (43%). All independent directors comply with the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies." Among the directors, there are no circumstances as defined in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act, such as being a spouse or a relative within the second degree of kinship.

(2) Information on the General Manager, Deputy General Managers, Assistant Vice Presidents, and Heads of Departments and Branch Offices

Date: April 5, 2026; Unit: 1,000 shares; %

Title	Nationality	Name	Gender	Date of Appointment	Shareholding	Shareholding of Spouse & Minor Children	Shareholding under Others' Names	Primary Educational Background and Experience	Concurrent Positions in the Company or Other Companies
					Shares / %	Shares / %	Shares / %		
General Manager	R.O.C.	Hung Chia-cheng	Male	June 15, 2012	489 / 2.26%	- / -	- / -	Ph.D. in Biomedical Engineering, National Taiwan University; Ph.D. in Genomics and Proteomics, National Taiwan University;	Representative of Juridical Person Director, Dianthus Genomics Co., Ltd.; General

Title	Nationality	Name	Gender	Date of Appointment	Shareholding	Shareholding of Spouse & Minor Children	Shareholding under Others' Names	Primary Educational Background and Experience	Concurrent Positions in the Company or Other Companies
								Secretary General of the Taiwan Society of Molecular Medicine; Postdoctoral Fellow, Department of Gene Medicine, National Taiwan University Hospital.	Manager, Phoebus Genetech Co., Ltd.; General Manager, Sofiva Genomics Bangkok Co., Ltd.; Director, International Precision Testing Industry Alliance.
Chief Financial Officer	R.O.C.	Chang Fu-chien	Male	August 4, 2019	- / -	- / -	- / -	Master of Accounting, National Taipei University; Senior	Practicing Accountant, Defeng United

Title	Nationality	Name	Gender	Date of Appointment	Shareholding	Shareholding of Spouse & Minor Children	Shareholding under Others' Names	Primary Educational Background and Experience	Concurrent Positions in the Company or Other Companies
								Manager at PricewaterhouseCoopers (PwC) Taiwan; Financial Director, Fujian Hede Light Industry Co., Ltd.; Accounting Manager, Datavideo Technologies Co., Ltd.; Member of the Standards and Compilation Committee, Institute of Internal Auditors.	Accounting Firm.

Notes:

1. Includes information on the General Manager, Deputy General Managers, Assistant Vice Presidents, and heads of various departments and branch offices. Any individuals with positions equivalent to General Manager, Deputy General Manager, or Assistant Vice President, regardless of their title, are also disclosed.

2. Experiences related to the current position, such as employment at the certifying CPA firm or its affiliates during the preceding period, are specified with the job title and responsibilities.
3. If the General Manager or an equivalent position (top executive) is the same person as, or the spouse or a first-degree relative of the Chairman, the reasons, rationality, necessity, and corresponding measures (such as increasing the number of independent directors, ensuring that more than half of the directors do not concurrently serve as employees or managers, etc.) must be disclosed.

II.

Remuneration of Directors, General Manager, and Deputy General Managers in the Most Recent Year

(1) Remuneration of Directors (including Independent Directors)

Date: December 31, 2025; Unit: NT$1,000; %

Title	Name	Director's Remuneration (A)	Pension (B)	Director's Remuneration (C)	Business Execution Expenses (D)	Total of A, B, C, and D	Ratio of Total (A+B+C+D) to Net Income After Tax (%)
		The Company	The Company	The Company	The Company	The Company	The Company

Title	Name	Director's Remuneration (A)	Pension (B)	Director's Remuneration (C)	Business Execution Expenses (D)	Total of A, B, C, and D	Ratio of Total (A+B+C+D) to Net Income After Tax (%)
Chairman	Su Yi-Ning	6,210	-	-	12	6,222	-3.56%
Juridical Person Director	Yirui Investment Co., Ltd. Representative: Chen Chun-Hui	260	-	-	12	272	-0.16%
Director	Chen Ting-Yu	260	-	-	12	272	-0.16%
Director	Li Li-Chuan	260	-	-	12	272	-0.16%
Independent Director	Pan Yi-Shan	503.6	-	-	32	535.6	-0.31%
Independent Director	Li Chien-Nan	503.6	-	-	32	535.6	-0.31%

Title	Name	Director's Remuneration (A)	Pension (B)	Director's Remuneration (C)	Business Execution Expenses (D)	Total of A, B, C, and D	Ratio of Total (A+B+C+D) to Net Income After Tax (%)
Independent Director	Shih Fan-Chuan	515.9	-	-	32	547.9	-0.31%

Remuneration Range for Directors of the Company	Name of Director
	The Company
Under NT$ 1,000,000	Yirui Investment Co., Ltd. (Representative: Chen Chun-Hui), Chen Ting-Yu, Li Li-Chuan, Pan Yi-Shan, Li Chien-Nan, Shih Fan-Chuan
NT$ 1,000,000 (inclusive) ~ NT$ 2,000,000 (exclusive)	-

Remuneration Range for Directors of the Company	Name of Director
NT$ 2,000,000 (inclusive) ~ NT$ 3,500,000 (exclusive)	-
NT$ 3,500,000 (inclusive) ~ NT$ 5,000,000 (exclusive)	-
NT$ 5,000,000 (inclusive) ~ NT$ 10,000,000 (exclusive)	Su Yi-Ning
Total	7 people

Title	Name	Salary (A)	Pension (B)	Bonuses and Special Expenses, etc. (C)	Total (A+B+C)	Ratio of Total Remuneration to Net Income After Tax (%)	Remuneration from all companies in the consolidated financial statements
		The Company	The Company	The Company	The Company	The Company	The Company
General Manager	Hung Chia-cheng	4,440	108	1,260	5,808	-62.05%	5,808

Note: The Company has not established the position of Deputy General Manager or equivalent positions.

Remuneration Range Table for General Manager and Deputy General Managers

Remuneration Range for General Manager and Deputy General Managers of the Company	Name of General Manager and Deputy General Managers
	The Company

Remuneration Range for General Manager and Deputy General Managers of the Company	Name of General Manager and Deputy General Managers
Under NT$ 1,000,000	-
NT$ 1,000,000 (inclusive) ~ NT$ 2,000,000 (exclusive)	-
NT$ 2,000,000 (inclusive) ~ NT$ 3,500,000 (exclusive)	-
NT$ 3,500,000 (inclusive) ~ NT$ 5,000,000 (exclusive)	-
NT$ 5,000,000 (inclusive) ~ NT$ 10,000,000 (exclusive)	Hung Chia-cheng
Total	1 person

(3) Separately compare and describe total remuneration, as a percentage of net income stated in the parent company only financial reports or individual financial reports, as paid by this company and by each other company included in the consolidated financial statements during the past two fiscal years to Directors, General Manager, and Assistant General Managers, and analyze and describe remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure:

1. Total remuneration, as a percentage of net income, during the past two fiscal years to the Company's Directors, General Manager, and Assistant General Managers:

Remuneration / Year	2024 (Fiscal Year 113)	2025 (Fiscal Year 114)
Identity	The Company and all companies in the consolidated financial statements paid to the Company's Directors, General Manager, and Assistant General Managers	The Company and all companies in the consolidated financial statements paid to the Company's Directors, General Manager, and Assistant General Managers
	The Company / All consolidated entities	The Company / All consolidated entities
Directors, General Manager, and Assistant General Managers	81.52 / 81.52	-154.54 / -154.54

2. Remuneration of General Manager and Assistant General Managers:

(1) Remuneration Policies and Standards: The remuneration of the General Manager and Assistant General Managers of the Company is handled in accordance with the Company's "Salary and Remuneration Management Measures" and "Employee Performance Evaluation Management Measures." The remuneration includes:

- A. Fixed pay: Monthly salary.
- B. Variable pay:
  - (a) Performance bonuses and year-end bonuses.
  - (b) Employee remuneration: Distributed based on the Company's profitability.

The distribution standards are determined based on the position held, the responsibilities assumed, professional capability, and the overall operational performance of the Company, with reference to the standard remuneration levels of the same industry.

(2) Procedures for determining remuneration:

- A. The annual performance evaluation and remuneration for the General Manager and Assistant General Managers are initially reviewed and discussed by the Remuneration Committee in accordance with the Company’ s "Salary and Remuneration Management Measures."
- B. The recommendations are then submitted to the Board of Directors for approval.

3. Performance Evaluation Measures:

- A. Board of Directors and Committees:
  - Performance evaluation indicators for the Board of Directors: (a) Degree of participation in the Company’ s operations. (b) Quality of the Board’ s decision-making. (c) Composition and structure of the Board. (d) Election and continuing education of the directors. (e) Internal control.
  - Performance evaluation indicators for individual Board members: (a) Alignment with the Company’ s goals and missions. (b) Awareness of the director's duties. (c) Degree of participation in the Company’ s operations. (d) Management of internal relationships and communication. (e) The director’ s professionalism and continuing education. (f) Internal control.
  - Performance evaluation indicators for the Audit Committee: (a) Degree of participation in the Company’ s operations. (b) Awareness of the Audit Committee's duties. (c) Improvement of the Audit Committee’ s decision-making quality. (d) Composition and selection of members for the Audit Committee. (e) Internal control.
  - Performance evaluation indicators for the Remuneration Committee: (a) Degree of participation in the Company’ s operations. (b) Awareness of the Remuneration Committee's duties. (c) Improvement of the Remuneration Committee’ s decision-making quality. (d) Composition and selection of members for the Remuneration Committee.
  - Performance evaluation indicators for the Sustainable Development Committee: (a) Degree of participation in the Company’ s operations. (b) Awareness of the Sustainable Development Committee's duties. (c) Improvement of the Sustainable Development Committee’ s decision-making quality. (d) Composition and selection of members for the Sustainable Development Committee.
  - Evaluation Method: (Detailed description of self-evaluation and internal assessment as per the original text).
- B. Managers:
  - Performance evaluation indicators for Managers: (a) Financial indicators: Achievement of overall operational goals (e.g., revenue, net income). (b) Non-financial indicators: Internal management execution, professional capability, and individual performance. (c) Sustainable operation and future risk management.
  - Evaluation Method: Conducted periodically in accordance with the Company's internal management regulations.

- C. The Company shall distribute remuneration based on the actual achievement of the targets mentioned above.

D. Performance and remuneration of senior managers are handled as follows:

- (a) The Company has established the "Salary and Remuneration Management Measures," which clearly stipulate the remuneration policy for senior managers.
- (b) The performance evaluation results of senior managers are used as a significant basis for the distribution of their remuneration.
- (c) The types and amounts of remuneration for senior managers are initially reviewed by the Remuneration Committee.
- (d) The final remuneration is submitted to the Board of Directors for approval to ensure that the compensation is consistent with the Company's operational performance and the results of individual performance evaluations.

In summary of the above:

The Company's remuneration policy for Directors and Managers is determined based on the achievement of overall operational goals and individual performance results. The remuneration is reasonable in correlation with the Company’ s operational performance. The relevant remuneration systems and performance evaluation measures are reviewed periodically by the Remuneration Committee and submitted to the Board of Directors for approval, in order to maintain a balance between the Company's sustainable operation and risk management.

(4) The linkage between the remuneration paid to the Company's Board members and key management and their performance evaluation results:

1. Board Members:

- (1) The remuneration for Board members is handled in accordance with the Company’ s Articles of Incorporation and relevant management measures.
- (2) Remuneration is determined based on the achievement of the Company's overall operational goals and the results of the "Board of Directors and Individual Director Performance Evaluation."
- (3) The payment of remuneration is reasonably correlated with the Company's operational performance.
- (4) The Company periodically reviews the remuneration system and performance evaluation measures to achieve a balance between sustainable operation and risk management.

2. Key Management:

- (1) The remuneration for key management is handled in accordance with the Company’ s "Salary and Remuneration Management Measures" and "Employee Performance Evaluation Management Measures."

- (2) Remuneration is determined based on the individual's position, responsibilities, professional capabilities, and the achievement of overall business targets.
- (3) The payment of remuneration is reasonably correlated with the results of individual performance evaluations and the Company's operational performance.
- (4) The remuneration for senior managers is reviewed by the Remuneration Committee and submitted to the Board of Directors for approval to ensure effective risk control.

III. Corporate Governance Implementation Status

(1) Operations of the Board of Directors:

The Board of Directors held **7** meetings (A) during the most recent fiscal year (2025/114). The attendance of the directors is as follows:

Title	Name	Attendance in Person (B)	Attendance by Proxy	Actual Attendance Rate (%) (B/A)	Remarks
Chairman	Su Yi-Ning	7	0	100%	
Director	Phoebus Genetech Co., Ltd. Representative: Lin Chien-Fu	7	0	100%	
Director	Yi-Rui Investment Co., Ltd. Representative: Chen Chun-Hui	6	1	85.71%	
Director	Phoebus Genetech Co., Ltd. Representative: Hung Chia-Cheng	7	0	100%	
Independent Director	Shih Fan-Chuan	7	0	100%	

Title	Name	Attendance in Person (B)	Attendance by Proxy	Actual Attendance Rate (%) (B/A)	Remarks
Independent Director	Pan Yi-Shan	7	0	100%	
Independent Director	Li Chien-Nan	7	0	100%	

2. Other matters to be recorded:

(1) If any of the following circumstances occur, the dates of the meetings, sessions, contents of motion, all independent directors' opinions and the company's response to such independent directors' opinions shall be specified:

- A. Matters listed in Article 14-3 of the Securities and Exchange Act: The Company has established an Audit Committee. According to Article 14-5 of the Securities and Exchange Act, the provisions of Article 14-3 do not apply. For details of the matters approved by the Audit Committee and submitted to the Board of Directors, please refer to the "Operations of the Audit Committee" section on page 23 of this annual report.
- B. Other matters involving objections or qualified opinions from independent directors that are recorded or stated in writing: None.

(2) If there are directors' avoidances of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified:

Board Meeting	Director's Name	Contents of Motion	Causes for Avoidance	Voting Status
The 14th Meeting of the 4th Board of Directors (2025/03/11)	Su Yi-Ning	2024 Year-end Bonus for the Chairman and Managers.	Chairman Su Yi-Ning recused himself due to a conflict of interest regarding his own bonus.	Except for the interested director who recused himself, the motion was passed unanimously by all other directors present.
The 16th Meeting of the	All Directors	Remuneration for individual	All directors recused themselves from the	Except for the interested directors who recused

Board Meeting	Director's Name	Contents of Motion	Causes for Avoidance	Voting Status
4th Board of Directors (2025/05/06)		Directors and Managers for 2024.	discussion and voting on their respective remuneration due to personal interest.	themselves for their own cases, each motion was passed unanimously by the remaining directors present.

(3) Evaluation of the Board of Directors (including the Board as a whole, individual board members, and functional committees):

On December 29, 2021 (110), the Board of Directors approved the revision of the "Board of Directors Performance Evaluation Measures." To implement corporate governance and enhance the functions of the Company's Board of Directors, performance goals have been established to improve the efficiency of the Board's operations. The results of internal and external performance evaluations of the Board of Directors are completed before the end of the first quarter of the following year. The implementation status is described in the table below:

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Method	Evaluation Content
Once a year	From January 1, 2025, to December 31, 2025	The Board of Directors, individual board members, and functional committees (Audit, Remuneration, and Sustainable Development Committees).	Internal self-evaluation of the Board, self-evaluation by board members, and self-evaluation of functional committees.	A. Participation in Company operations. B. Quality of Board decision-making. C. Board composition and structure.

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Method	Evaluation Content
				D. Election and continuing education of directors. E. Internal control.

(4) Goals to strengthen the functionality of the Board of Directors in the current and most recent fiscal years (e.g., establishing an Audit Committee, enhancing information transparency, etc.) and evaluation of implementation status:

- A. Goals to strengthen the functionality of the Board of Directors: On December 4, 2014 (103), the Company established the "Rules of Procedure for Board of Directors Meetings" in accordance with the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies." The Board of Directors meetings are convened regularly in strict accordance with these regulations, and all meetings are audio-recorded and preserved. Furthermore, on February 15, 2017 (106), the Audit Committee was established by all independent directors to replace the functions of the Supervisors.
- B. The Remuneration Committee of the Company was established and began operations on November 18, 2016 (105) in accordance with laws and regulations. It periodically reviews the performance evaluation and the policies, standards, and structure of remuneration for Directors, Supervisors, and Managers to assist the Board of Directors in supervising the Company's remuneration system and providing appropriate recommendations to the Board.
- C. The Sustainable Development Committee of the Company was established and began operations on November 13, 2024 (113) in accordance with laws and regulations. It is responsible for formulating, promoting, and strengthening the Company's sustainable development policies, annual plans, and strategies; reviewing, tracking, and revising the implementation status and effectiveness of sustainable development; supervising the disclosure of sustainability information; and reviewing the Sustainability Report.
- D. Evaluation of implementation status: Adhering to the principle of operational transparency, the Company promptly publishes matters required by law to be announced on the Market Observation Post System (MOPS) following meetings of the Board of Directors and various functional committees.
- E. The Company has purchased liability insurance for its Directors to mitigate and diversify the risks of significant damage to the Company and its shareholders.

(2) Operations of the Audit Committee:

The Audit Committee held **5** meetings (A) during the most recent fiscal year (2025/114). The attendance of the independent directors is as follows:

Title	Name	Attendance in Person (B)	Attendance by Proxy	Actual Attendance Rate (%) (B/A)	Remarks
Independent Director (Convener)	Shih Fan-Chuan	5	0	100%	
Independent Director	Pan Yi-Shan	5	0	100%	
Independent Director	Li Chien-Nan	5	0	100%	

2. Functions and Powers of the Audit Committee:

- **(1)** Adoption or amendment of the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
- **(2)** Assessment of the effectiveness of the internal control system.
- **(3)** Adoption or amendment of procedures for handling material financial or operational actions, such as acquisition or disposal of assets, engaging in derivatives transactions, extending loans to others, or providing endorsements or guarantees for others, pursuant to Article 36-1 of the Securities and Exchange Act.
- **(4)** Matters involving a Director's own interests.
- **(5)** Material asset or derivatives transactions.
- **(6)** Material lending of funds, endorsements, or provision of guarantees.
- **(7)** Offering, issuance, or private placement of equity-type securities.
- **(8)** Appointment, dismissal, or remuneration of the attesting CPA.
- **(9)** Appointment or dismissal of a financial, accounting, or internal audit head.
- **(10)** Annual financial reports signed or sealed by the Chairman, managerial officers, and accounting head, and second-quarter financial reports required to be audited and attested by a CPA.
- **(11)** Any other material matter as stipulated by the Company or the competent authority.

3. Other matters to be recorded:

- **(1) If any of the following circumstances occur, the dates of the meetings, sessions, contents of motion, independent directors' dissenting opinions, qualified opinions, or material suggestions,**

the Audit Committee’ s resolution results, and the Company’ s response to the Audit Committee’ s opinions shall be specified:

- A. Matters listed in Article 14-5 of the Securities and Exchange Act.
- B. Aside from the aforementioned matters, other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors.

Audit Committee Session	Contents of Motion	Matters listed in Article 14-5 of the Securities and Exchange Act	Matters not approved by the Audit Committee but approved by two-thirds or more of all directors
4th Meeting of the 4th Audit Committee (2025/03/12)	The Company's 2024 Business Report and Financial Statements.	V	None
	The Company's 2024 Earnings Distribution Proposal.	V	None
	The "Assessment of the Effectiveness of the Internal Control System" and "Internal Control System Statement" for the year 2024.	V	None
	Amendment to the "Organizational Chart" of the Company.	V	None
	Engagement of the CPA for the 2025 financial report.	V	None
	Re-signing of the CPA engagement letter.	V	None
	Amendment to the "Table of Authority and Responsibility" of the Company.	V	None

Audit Committee Session	Contents of Motion	Matters listed in Article 14-5 of the Securities and Exchange Act	Matters not approved by the Audit Committee but approved by two-thirds or more of all directors
	Resolution results of the Audit Committee (2025/03/12): Approved by all members present.		
	The Company’ s response to the Audit Committee’ s opinions: Approved by all directors present.		
3rd Meeting of the 4th Audit Committee (2024/12/30)	Adoption of the "Sustainability Information Management Measures."	V	None
	Amendment to the "Internal Audit Implementation Rules."	V	None
	Resolution results: Approved by all members present.		
	Company response: Approved by all directors present.		
2nd Meeting of the 4th Audit Committee (2024/11/13)	The Company's Consolidated Financial Report for the 3rd Quarter of 2024.	V	None
	Amendment to "Payroll Cycle," "Procurement and Payment Cycle," "Sales and Collection Cycle," and "Property Management Measures."	V	None

Audit Committee Session	Contents of Motion	Matters listed in Article 14-5 of the Securities and Exchange Act	Matters not approved by the Audit Committee but approved by two-thirds or more of all directors
	Resolution results: Approved by all members present.		
	Company response: Approved by all directors present.		
1st Meeting of the 4th Audit Committee (2024/08/14)	Proposed loan to Thai subsidiary SOFIVA GENOMICS BANGKOK COMPANY LIMITED.	V	None
	Proposed loan to Sofiva Genomics Medical Laboratory.	V	None
	Proposed loan to Sofiva Genomics Clinical Medical Laboratory.	V	None
	The Company's Consolidated Financial Report for the 2nd Quarter of 2024.	V	None
	Resolution results: Approved by all members present.		
	Company response: Approved by all directors present.		
15th Meeting of the 3rd Audit Committee (2024/05/15)	The Company's Financial Report for the 1st Quarter of 2024.	V	None

Audit Committee Session	Contents of Motion	Matters listed in Article 14-5 of the Securities and Exchange Act	Matters not approved by the Audit Committee but approved by two-thirds or more of all directors
	Amendment to the "Charter of the Sustainable Development Committee."	V	None
	Resolution results: Approved by all members present.		
	Company response: Approved by all directors present.		
14th Meeting of the 3rd Audit Committee (2024/03/13)	The Company's 2023 Business Report and Financial Statements.	V	None
	The Company's 2023 Earnings Distribution Proposal.	V	None
	The "Assessment of the Effectiveness of the Internal Control System" and "Internal Control System Statement" for the year 2023.	V	None
	Amendment to the "Rules of Procedure for Board of Directors Meetings."	V	None
	Engagement of the CPA for the 2024 financial report.	V	None
	Resolution results: Approved by all members present.		

Audit Committee Session	Contents of Motion	Matters listed in Article 14-5 of the Securities and Exchange Act	Matters not approved by the Audit Committee but approved by two-thirds or more of all directors
	Company response: Approved by all directors present.		

(1) If there are independent directors' avoidances of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified: None.

(2) Communications between independent directors, the internal audit head, and CPAs (including the material items, methods, and results of audits on corporate finances and operations):

- A. Communication methods between Independent Directors, the Internal Audit Head, and CPAs:
  - a. After the Internal Audit Head has submitted the audit reports and follow-up reports to the Chairman for approval, the reports are sent to each Independent Director via email for review on a monthly basis. The Internal Audit Head also attends meetings of the Audit Committee and the Board of Directors to present audit business reports, ensuring that the Independent Directors stay informed of the Company's internal audit status in a timely manner.
  - b. The CPAs report to the Independent Directors on the Company's audit results and other communication matters required by relevant laws and regulations. The financial/accounting head and the internal audit head also attend these meetings, allowing Independent Directors to raise questions and receive immediate responses.
- B. The Corporate Governance Officer arranges at least one private meeting per year between the Independent Directors, the Internal Audit Head, and the CPAs. No other regular directors or management personnel of the Company may be present during these meetings.
-
- C. Records of communications between Independent Directors, the Internal Audit Head, and CPAs:
- (a) Summary of communications between Independent Directors and the Internal Audit Head:

Date	Communication Method	Communication Matters	Results
2024/03/13	Audit Committee	Internal Audit Report for Q4 2023.	Reviewed by Independent Directors; no objections.
2024/05/15	Audit Committee	Internal Audit Report for Q1 2024.	Reviewed by Independent Directors; no objections.

Date	Communication Method	Communication Matters	Results
2024/08/14	Audit Committee	Internal Audit Report for Q2 2024.	Reviewed by Independent Directors; no objections.
2024/11/13	Audit Committee	Internal Audit Report for Q3 2024.	Reviewed by Independent Directors; no objections.
2024/12/30	Audit Committee	2025 Internal Audit Plan.	Reviewed by Independent Directors; no objections.
2025/03/12	Audit Committee	Internal Audit Report for Q4 2024 and 2024 Internal Control System Statement.	Reviewed by Independent Directors; no objections.

(b) Summary of communications between Independent Directors and CPAs:

Date	Communication Method	Communication Matters	Results
2024/03/13	Audit Committee	Communication regarding the 2023 Annual Financial Statement Audit Results and Key Audit Matters (KAM).	Reported by CPAs; Independent Directors had no objections.
2024/05/15	Audit Committee	Communication regarding the 2024 Q1 Financial Statement Review Results.	Reported by CPAs; Independent Directors had no objections.
2024/08/14	Audit Committee	Communication regarding the 2024 Q2 Financial Statement Review Results.	Reported by CPAs; Independent Directors had no objections.
2024/11/13	Audit Committee	Communication regarding the 2024 Q3 Financial Statement Review Results.	Reported by CPAs; Independent Directors had no objections.

Date	Communication Method	Communication Matters	Results
2024/12/30	Private Meeting	2024 Pre-audit communication, audit scope, and update on relevant regulations.	Thoroughly discussed; Independent Directors had no objections.
2025/03/12	Audit Committee	Communication regarding the 2024 Annual Financial Statement Audit Results and Key Audit Matters (KAM).	Reported by CPAs; Independent Directors had no objections.

(3) Implementation of Corporate Governance and Deviations from the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" and Reasons:

Evaluation Item	Implementation Status	Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
I. Has the company established and disclosed its "Corporate Governance Best Practice Principles" based on the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"?	The Company has established the "Corporate Governance Best Practice Principles" and disclosed them on the Company's website and the Market Observation Post System (MOPS).	No significant deviation.
II. Shareholding structure and shareholders' rights		
(1) Has the company established internal operating procedures to handle shareholders' suggestions, doubts, disputes, and litigation, and implemented them accordingly?	The Company has established a spokesperson system and an investor relations contact window to handle shareholders' suggestions or disputes. Professional legal and stock agency teams assist in handling relevant matters to protect shareholders' rights.	No significant deviation.
(2) Does the company maintain the list of its major shareholders and the ultimate controllers of those major shareholders?	The Company regularly tracks and maintains the list of major shareholders with a shareholding ratio of 5% or more and its ultimate controllers through the stock agency.	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
(3) Has the company established and implemented risk control and firewalls between the company and its affiliated enterprises?	The Company has established the "Procedures for Material Transactions with Affiliated Enterprises" and the "Internal Control System" to ensure effective risk control and firewalls.	No significant deviation.
(4) Has the company established internal rules prohibiting insiders from trading securities using undisclosed information?	The Company has established the "Procedures for Prevention of Insider Trading" and regularly educates directors and employees to prevent trading on undisclosed information.	No significant deviation.
III. Composition and Responsibilities of the Board of Directors		
(1) Does the Board of Directors develop and implement a diversified policy for its composition?	1. The Company has established a diversity policy in its "Corporate Governance Best Practice Principles." Current members possess diverse expertise in finance, medicine, genetics, and management.	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	2. Diversity Implementation: The Board consists of 7 directors (including 3 independent directors). Members possess professional backgrounds in Clinical Medicine, Genetic Medicine, Accounting, and Business Management. The board includes 2 female directors (28.57%), achieving the goal of gender diversity.	
(2) Does the company voluntarily establish functional committees other than the Remuneration Committee and Audit Committee?	1. The Company established the "Remuneration Committee" on November 18, 2016. 2. The Company established the "Audit Committee" on February 15, 2017.	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	3. The Company established the "Sustainable Development Committee" on November 13, 2024, to enhance corporate social responsibility and sustainable management.	
(3) Has the company established and implemented a performance evaluation system for the Board of Directors?	The Company conducts annual self-evaluations for the Board as a whole, individual directors, and functional committees. The evaluation results for 2024 were reported to the Board in the first quarter of 2025.	No significant deviation.
(4) Does the company regularly evaluate the independence of its CPAs?	The Audit Committee evaluates the independence and suitability of the CPAs annually based on the "Audit Quality Indicators" (AQI) and reports to the Board.	No significant deviation.
IV. Information Disclosure		
(1) Does the company establish a website to disclose information regarding its finances, operations, and corporate governance?	The Company has established a website (http://www.sofivagenomics.com.tw) with an "Investor Relations" section. It discloses information on corporate governance, social responsibility, financial information, and material information in both Chinese and English to enhance information transparency.	No significant deviation.
(2) Does the company adopt other information disclosure methods (e.g., establishing an English website, appointing designated personnel to collect and disclose information,	1. The Company has established a bilingual (Chinese and English) website and a spokesperson system, with designated personnel	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
implementing a spokesperson system, uploading recordings of investor conferences to the company website)?	responsible for collecting and disclosing information on the Market Observation Post System (MOPS). 2. Information regarding investor conferences is uploaded to the MOPS and the Company's website in accordance with regulations to protect investors' rights.	
(3) Does the company announce and report its annual financial report within two months after the end of the fiscal year, and announce and report its financial reports for the first, second, and third quarters, as well as its monthly operating results, before the specified deadlines?	The Company handles the announcement and reporting of financial reports for each quarter and annual financial statements, as well as monthly revenue information, in accordance with the deadlines stipulated by relevant laws and regulations.	No significant deviation.
V. Relationship between the Company and Stakeholders		
(1) Does the company establish a "Stakeholders" section on its website and	The Company has established a "Stakeholders" section and a contact window on its website. It maintains good communication with	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
handle issues of concern to stakeholders through effective communication?	stakeholders (such as shareholders, employees, customers, and suppliers) and responds to their issues of concern.	
(2) Does the company appoint a professional stock agency to handle shareholder matters?	The Company has appointed "Grand Fortune Securities Co., Ltd., Stock Agency Department" to handle matters such as shareholder meetings and stock transfers.	No significant deviation.
(3) Does the company engage in professional, responsible, and transparent communication with institutional investors and individual shareholders?	The Company maintains smooth communication channels with investors through investor conferences, the corporate website, and the investor relations email/phone, ensuring information transparency.	No significant deviation.
VI. Corporate Governance Officer		
Does the company appoint a Corporate Governance Officer responsible for corporate governance matters?	The Company's Board of Directors approved the appointment of **Chang Fu-Chien** (Director of Finance) as the Corporate Governance Officer on May 6, 2024. He has more than three years of experience in financial management in a public company. His primary duties include handling Board and Shareholder meeting matters, preparing minutes, and assisting Directors in their appointment and continuing education.	No significant deviation.
VII. Other Material Information		
Are there any other material information to help understand the implementation of corporate governance?	1. Employee Rights: The Company provides labor/health insurance and organizes regular employee health check-ups and training.	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	2. Director Education: Directors regularly participate in continuing education courses as required by regulations. 3. Internal Control: The Company conducts annual self-assessments of its internal control system and issues an annual statement.	

[Note 1] Evaluation Table for the Independence and Suitability of the Attesting CPAs

1. **Evaluation Year**: 2025 (114)
2. **Evaluation Date**: March 11, 2026 (115)
3. **Appointed CPA Firm and CPAs**: CPAs Yu Chih-Fan and Chih Ping-Chun of PwC Taiwan
4. **Evaluation Items**:

No.	Evaluation Item	Evaluation Results (Yes/No)
1	Does the attesting CPA have any direct or material indirect financial interest in the Company?	Yes (V)
2	Does the attesting CPA have any material and close business relationship with the Company?	Yes (V)
3	Does the attesting CPA have any potential employment relationship with the Company during the audit?	Yes (V)
4	Does the attesting CPA have any loan or financing arrangement with the Company?	Yes (V)
5	Has the attesting CPA received any material gifts or favors from the Company or its directors/managers (value exceeding general social etiquette standards)?	Yes (V)
6	Has the attesting CPA provided audit services to the Company for more than seven consecutive years?	Yes (V)
7	Have the Audit Quality Indicators (AQIs) been obtained as a reference for the appointment of the attesting CPA?	Yes (V)
8	Does the attesting CPA hold any shares of the Company?	Yes (V)

No.	Evaluation Item	Evaluation Results (Yes/No)
9	During the audit period or the most recent two years, has the CPA, their spouse, dependents, or audit team members served as a director, manager, or in any position of significant influence over the audit case, or is it confirmed that they will not hold such positions in the future?	Yes (V)
10	Does the attesting CPA comply with the independence requirements of the "Code of Professional Ethics for Certified Public Accountants No. 10" and has a "Statement of Independence" been obtained?	Yes (V)

【說明二】會計師出具獨立性聲明書

pwc 資誠

會計師獨立性聲明書　　資會綜字第 25010083 號

一、 為提供最佳服務予　貴公司，本所查核會計師對於所有受委任案件均須保持客觀公正、正直誠信及嚴謹態度並嚴格遵守本所行為準則規範，以確保可及時提供高品質之審計專業服務予　貴公司，並符合社會大眾之期望。

二、 查核會計師之責任係根據查核結果，對　貴公司之財務報表是否允當表達公司之財務狀況、經營結果及現金流量表示意見，以合理確信財務報表有無重大不實表達。財務報表之編製係　貴公司管理階層之責任，　貴公司管理階層將提供所有　貴公司所知與財務報表編製相關之資訊，包括財務及會計記錄與有關資料。即使財務報表經會計師查核，管理階層仍擔負前述對財務報表之責任。

三、 查核會計師係依據審計準則第 260 號「與受查者治理單位之溝通」與治理單位進行溝通。查核會計師將根據其判斷，與治理單位溝通在查核財務報表過程中，獲悉對監督財務報導及揭露程序重大攸關之治理事項。惟上述規定，並未要求查核會計師須特別為確認重大治理事項而設計查核程序，因此，不應期望此項查核可確認所有治理事項。

四、 為達到查核會計師之責任，本所查核會計師及專業團隊將秉持專業懷疑之態度，妥善規劃及執行查核工作，以確保執行工作之最高品質。會計師查核報告亦由本所查核會計師作最後之覆核以決定出具報告之類型，並署名以示負責。

五、 委任小組、本所其他專業人員及本所本年度查核工作已遵循中華民國會計師職業道德規範第十號公報獨立性之相關規定及 PwC 全球獨立性政策(包含國際審計準則公報第 220 號相關規定)，並未有違反相關規定致影響本所超然獨立之情事。如本委任之執行涉及其他 PwC 聯盟所，則相關聯盟所業已遵循 PwC 全球獨立性政策。

六、 本所提供審計及相關服務業已符合中華民國品質管制準則第 1 號「會計師事務所之品質管制」要求。

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七、 本所之查核工作係建立在公正客觀之基礎上。本所業已確認以下事項，如有不一致之情形，煩請與本會計師聯絡：

（一）本所會計師與本查核小組專業服務人員與　貴公司並無持股之投資關係存在。

（二）本所會計師與專業服務人員並未有擔任　貴公司董事、監察人或主管職位之情形。

（三）本所與　貴公司間無商業合作關係存在。

（四）本所與　貴公司間無訴訟關係。

（五）無其他任何依查核會計師專業判斷認為可能違反獨立性之情事。

（六）本會計師尚未發現有可能危及獨立性之情事，故尚無需與　鈞座溝通因應防護措施(safeguard)。

八、 本會計師於民國 115 年度查核過程中，如發現可能有違反獨立性之情形，將與　貴公司治理單位溝通該情形及採取相關因應防護措施。

資　誠　聯　合　會　計　師　事　務　所

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會計師

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民　國　1　1　5　年　3　月　1　1　日

[Note 3] Continuing Education of the Corporate Governance Officer in the most recent year and up to the date of publication of the annual report:

Title	Name	Organizer	Course Name	Date	Hours
Director of Finance	Chang Fu-Chien	Chinese National Association of General Managers and Corporate Sustainability Development	Corporate Governance and Securities Regulations - Taiwan's Promotion of Sustainable Development Policies and Relevant Securities Laws and Regulations	2025/02/21	3hr
Director of Finance	Chang Fu-Chien	Industrial Technology Research Institute (ITRI)	Towards Net-Zero Emissions: Starting from Environmental Leadership	2025/04/17	2hr
Director of Finance	Chang Fu-Chien	Securities and Futures Market Development Institute	Analysis of Directors' Fiduciary Duties in Governance and the Effectiveness of Internal Control Systems	2025/05/14	3hr
Director of Finance	Chang Fu-Chien	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit Forum	2025/07/09	6hr
Director of Finance	Chang Fu-Chien	Taipei Exchange (TPEx)	Briefing Session on Insider Shareholding for TPEx and Emerging Stock Companies	2025/07/22	3hr
Director of Finance	Chang Fu-Chien	Securities and Futures Market Development Institute	Viewing Material Information Disclosure and Directors' Legal Liabilities from Judicial Practice	2025/11/12	3hr

[Note 4] Specific Improvements Based on Corporate Governance Evaluation Results

No.	Indicator Item	Status of Improvement
1.6	Does the Company convene its annual general meeting of shareholders by the end of May?	Improvement is expected to be implemented by the 2027 (116) annual general meeting.
2.14	Has the Company established a Nomination Committee, consisting of at least three members, with a majority of independent directors and chaired by an independent director, and disclosed its composition, duties, and operational status?	Improvement is expected to be implemented in 2026 (115).
2.23	Have the Board of Directors performance evaluation measures been approved by the Board, specifying that an external assessment be conducted at least every three years? Has an assessment been conducted in the evaluation year or the past two years, with the implementation status and results disclosed on the Company website or in the annual report?	Under improvement; will comply with relevant laws and regulations.
4.5	Has the Company's Sustainability Report obtained third-party verification?	Under improvement; will comply with relevant laws and regulations.
4.7	Does the Company upload the English version of its Sustainability Report to the Market Observation Post System (MOPS) and the Company website?	Improvement is expected to be implemented in 2026 (115).

No.	Indicator Item	Status of Improvement
4.19	Does the Company invest in environmental/sustainable equipment (e.g., energy-saving or green energy), or in domestic green energy industries (e.g., renewable energy plants), or issue/invest in sustainable finance products with substantial benefits for green or social projects, and disclose the investment status and specific benefits?	Under improvement; will be evaluated based on the Company's actual needs and profitability.
4.22	Does the Company invest resources to support domestic cultural development and disclose the support methods and results on the Company website, in the annual report, or in the Sustainability Report?	Under improvement; will be evaluated based on the Company's actual needs and profitability.
4.27	Has the Company disclosed its Greenhouse Gas (GHG) Scope 3 categories and annual emissions for the past year?	Under improvement; will comply with relevant laws and regulations.
4.29	Does the Company implement internal carbon pricing to assess the impact of climate change on the Company's finances and business?	Under improvement; will comply with relevant laws and regulations.

(4) Composition, Duties, and Operation of the Remuneration Committee:

1. Profiles of Remuneration Committee Members

Title	Name	Professional Qualifications and Experience	Independence Status	Number of Other Public Companies Where the Member Also Serves as a Remuneration Committee Member
Convener	Pan Yi-Shan (Independent Director)	Master of Accounting, Fu Jen Catholic University; Manager at PwC Taiwan; Principal at Wan-Xin CPA Firm; Chairman of the Audit Committee at Tat Hong Equipment Service Co., Ltd. (02153.HK); Independent Director at K-Best Technology Inc.	Meets independence requirements, including but not limited to the member, spouse, and relatives within the second degree of kinship.	1
Member	Li Chien-Nan (Independent Director)	Master of Clinical Medicine, National Taiwan University; Chairman of the 10th Board of Directors of the Taiwan Association of Perinatology; Director of the Department of Medical Genetics and the Department of Obstetrics and Gynecology at NTU Hospital; Professor at NTU College of Medicine; Special Attending Physician at NTU Hospital Department of Obstetrics and Gynecology.	Does not serve as a director, supervisor, or employee of the Company or its affiliates; does not hold shares in the Company; does not serve as a director, supervisor, or employee of a company with a specific relationship with the Company; has not received remuneration for commercial, legal, financial, or accounting services provided to the Company or its affiliates in the past two years.	None

Title	Name	Professional Qualifications and Experience	Independence Status	Number of Other Public Companies Where the Member Also Serves as a Remuneration Committee Member
Member	Shih Fan-Chuan (Independent Director)	Master of Financial and Economic Law, National Chung Cheng University; Presiding Lawyer at Rhythm Law Firm; Independent Director at B'in Live Co., Ltd. and Senhwa Biosciences, Inc.; Director of the Institute of Internal Auditors.	(Same as above)	3

2. Information on the Operation of the Remuneration Committee:

- (1) The Remuneration Committee of the Company consists of 3 members.
- (2) The Remuneration Committee was established and began operations on November 18, 2016 (105) in accordance with laws and regulations. It periodically reviews the performance evaluation and the policies, standards, and structure of remuneration for Directors and Managers to assist the Board of Directors in supervising the Company's remuneration system and provide appropriate recommendations to the Board. In accordance with Article 24 of the Company’ s Articles of Incorporation, directors' remuneration is distributed. The "Remuneration Management Measures for Directors" was established on December 30, 2024 (113), and the amendment to the "Remuneration Management Measures for Managers" was approved by the Board of Directors on March 11, 2026 (115) to clearly define the standards for the distribution of managerial remuneration and bonuses.
- (3) The term of office for the members of the 4th Remuneration Committee is from May 29, 2024 (113) to May 28, 2027 (116). During the 2025 (114) fiscal year, the Remuneration Committee held a total of 2 meetings (A).
- (4)The attendance of the committee members is as follows:

Title	Name	Attendance in Person (B)	Attendance by Proxy	Actual Attendance Rate (%) (B/A)	Remarks
Convener	Pan Yi-Shan	2	0	100%	
Member	Li Chien-Nan	2	0	100%	
Member	Shih Fan-Chuan	2	0	100%	

3. Other Matters to be Recorded:

- (1) If the Board of Directors does not adopt or amends the recommendations of the Remuneration Committee: The dates of the meetings, sessions, contents of motion, Board of Directors' resolution results, and the Company's response to the Remuneration Committee's opinions shall be specified (if the remuneration approved by the Board of Directors is superior to the recommendations of the Remuneration Committee, the differences and reasons shall be specified): None.
- (2) If any member has objections or qualified opinions regarding the resolutions of the Remuneration Committee that are recorded or stated in writing: The dates of the meetings, sessions, contents of motion, all members' opinions, and the response to those opinions shall be specified: None.
- (3) Operation of the Remuneration Committee in the most recent year:

Remuneration Committee Session	Contents of Motion and Subsequent Handling	Resolution Results	Company's Response to Committee Opinions
The 3rd Meeting of the 4th Committee (2025/03/11)	1. 2024 Year-end bonus for the Chairman and Managers. 2. 2024 Remuneration for Directors and Managers.	Approved by all members present.	Approved by all directors present.

Remuneration Committee Session	Contents of Motion and Subsequent Handling	Resolution Results	Company’ s Response to Committee Opinions
The 4th Meeting of the 4th Committee (2025/05/06)	1. 2024 Employees' compensation and Directors' remuneration. 2. 2025 Remuneration for individual Directors and Managers.	Approved by all members present.	Approved by all directors present.

(5) Composition, Duties, and Operation of the Sustainable Development Committee:

1. Profiles of Sustainable Development Committee Members

Member	Name	Independent Director	Professional Qualifications and Experience
Convener	Shih Fan-Chuan	V	Practicing lawyer; independent director of multiple listed/TPEx companies; lecturer for sustainability-related courses at the Securities and Futures Institute.
Member	Pan Yi-Shan	V	Practicing CPA; simultaneously serves as an independent director of other public companies; well-versed in corporate governance.
Member	Li Chien-Nan	V	Former Director of the Dept. of Obstetrics & Gynecology and Dept. of Medical Genetics at NTU Hospital; former Chairman of the Taiwan Association of Perinatology; long-term focus on social issues.

2. The "Sustainable Development Committee" shall meet at least once a year. Authorized by the Board, it shall perform the following duties with the due care of a good manager:

- (1) Formulating, promoting, and strengthening the Company's sustainable development policies, annual plans, and strategies.

- (2) Reviewing, tracking, and revising the implementation status and effectiveness of sustainable development.
- (3) Supervising the disclosure of sustainability information and reviewing the Sustainability Report.
- (4) Supervising the execution of the Company's Sustainable Development Best Practice Principles or other sustainability-related work resolved by the Board.
- 3. In 2025 (114), the Sustainable Development Committee held 2 (A) meetings. Member attendance is as follows:

Title	Name	Attendance in Person (B)	Attendance by Proxy	Actual Attendance Rate (%) (B/A)	Remarks
Convener	Shih Fan-Chuan	2	0	100	Independent Director
Member	Pan Yi-Shan	2	0	100	Independent Director
Member	Li Chien-Nan	2	0	100	Independent Director

- 4. Discussion matters, resolution results, and the Company’ s response to member opinions:

Sustainable Development Committee Session	Contents of Motion and Subsequent Handling	Resolution Results	Company’ s Response to Committee Opinions
The 2nd Meeting of the 1st Committee (2025/05/14)	The preparation of the Company's 2024 Sustainability Report.	Approved by all members present.	Approved by all directors present.
The 3rd Meeting of the 1st Committee (2025/08/13)	The Company's 2024 Sustainability Report.	Approved by all members present.	Approved by all directors present.

(6) Implementation of Ethical Management and Deviations from the "Ethical M
Reasons:

Evaluation Item	Implementation Status
I. Establishment of Ethical Management Policy and Programs	
(1) Has the company established an ethical management policy approved by the Board of Directors, and declared its ethical management policy and practices in its bylaws and external correspondence?	1. The Company has establis Principles" and "Procedures Conduct," which were appro stated in the principles that t based on the principles of fai 2. The Company emphasizes Articles of Incorporation, int documents, and declares the activities.

Evaluation Item	Implementation Status	Deviations from the Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
(2) Has the company established programs to prevent unethical conduct, clearly defining operational procedures, conduct guidelines, and punishment/appeal systems for each program?	1. The Company has established the "Procedures for Ethical Management and Guidelines for Conduct," which specify preventive measures against bribery, illegal political contributions, inappropriate charitable donations or sponsorships, and unreasonable gifts, hospitality, or other improper benefits. 2. The Company has established clear conduct guidelines and disciplinary/appeal measures for employees who violate the ethical management policy. In the event of unethical conduct by personnel, the Company will take disciplinary action in accordance with relevant laws or internal personnel regulations.	No significant deviation.
(3) Does the company take preventive measures against high-risk business activities or conduct listed in Paragraph 2, Article 7 of the "Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies"?	1. The Company regularly analyzes and evaluates the risks of unethical conduct within its business scope and establishes relevant preventive measures.	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	2. For high-risk activities such as procurement and business promotion, the Company implements strict internal control and review procedures to prevent unethical conduct, and emphasizes integrity in its transactions with business partners.	
II. Implementation of Ethical Management		
(1) Does the company evaluate the integrity records of its business partners and include ethical conduct clauses in business contracts?	1. Before establishing business relationships with suppliers, customers, or other partners, the Company evaluates their integrity records to ensure they have no history of unethical conduct. 2. The Company includes ethical management clauses in its business contracts, stipulating that if a partner is involved in unethical conduct, the Company may terminate or rescind the contract at any time.	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
(2) Has the company established a dedicated unit under the Board of Directors to promote ethical management, and does it report the implementation status to the Board regularly (at least once a year)?	1. The Company has designated the **Human Resources Department** as the dedicated unit for promoting ethical management. It is responsible for formulating and monitoring the implementation of ethical policies. 2. The implementation status of ethical management is reported to the Board of Directors at least once a year. The most recent report was submitted to the Board on **December 30, 2024 (113)**.	No significant deviation.
(3) Has the company established policies to prevent conflicts of interest, provided effective communication channels, and strictly implemented them?	1. The Company has established the "Codes of Ethical Conduct for Directors and Managers" and "Internal Control System" to prevent conflicts of interest. Directors and managers are required to recuse themselves from discussions and voting on matters in which they have a personal interest. 2. The Company provides channels (such as an internal suggestion box) for employees to report potential conflicts of interest and ensures effective communication.	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
(4) Has the company established effective accounting and internal control systems for ethical management, and do the internal audit unit or appointed CPAs conduct regular audits?	1. The Company has established robust accounting and internal control systems. The Internal Audit Unit formulates an annual audit plan based on risk assessment results to audit the implementation of ethical management. 2. The Internal Audit Unit reports the audit results to the Board of Directors and the Audit Committee regularly to ensure continuous compliance.	No significant deviation.
(5) Does the company regularly organize internal and external training programs on ethical management?	1. The Company organizes ethical management training for employees and directors annually. In 2024 (113), the Company conducted training sessions on "**Prevention of Insider Trading**" and "**Procedures for Ethical Management and Guidelines for Conduct.**" The total number of participants was **176**, with a cumulative total of **352 training hours**. 2. New employees are required to receive orientation training on ethical conduct and sign a "**Statement of Integrity and Confidentiality**" upon joining the Company to strengthen their awareness of integrity.	No significant deviation.

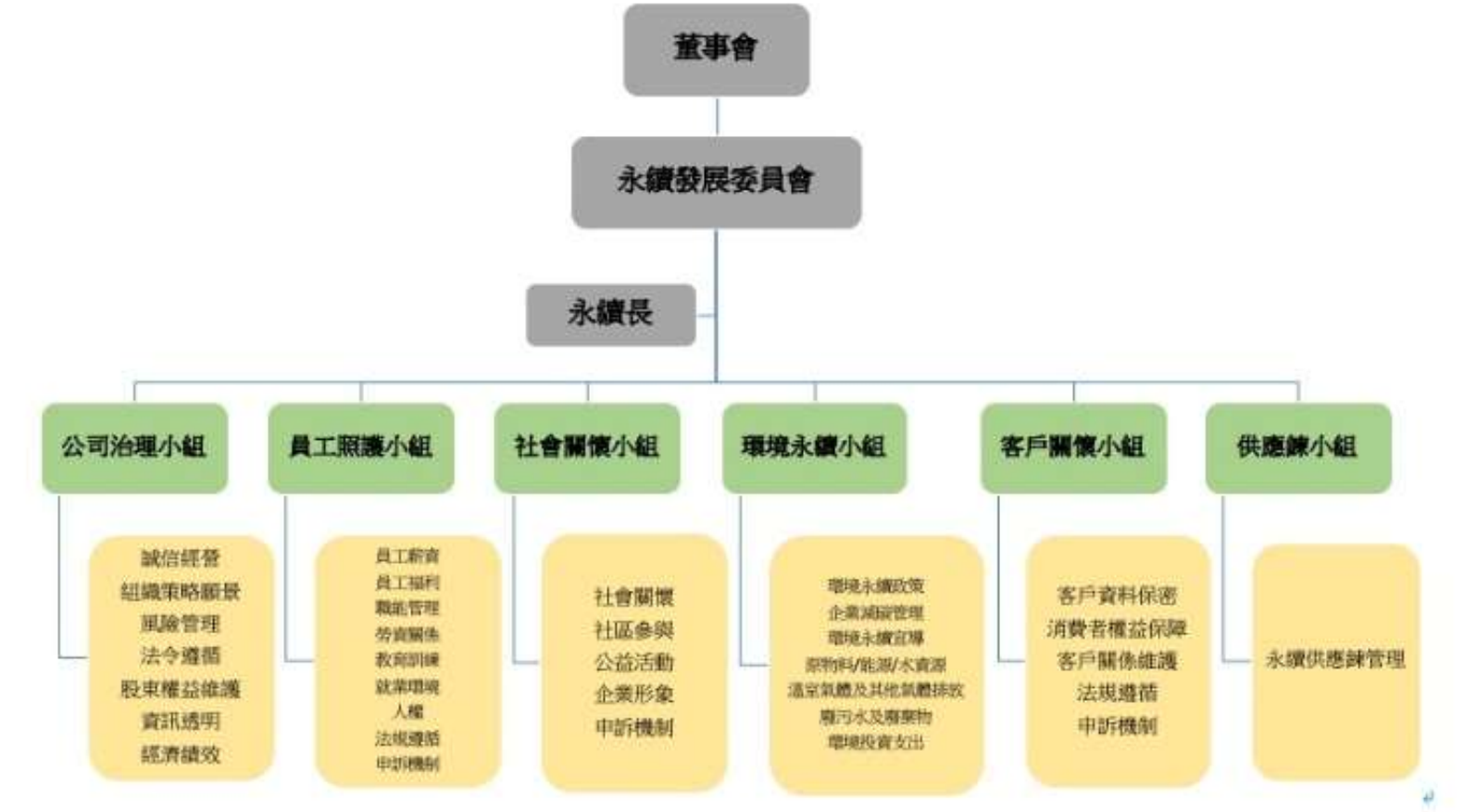
Evaluation Item	Implementation Status	Deviations from the Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
III. Operation of the Whistleblowing System		
(1) Has the company established a concrete whistleblowing and reward system, and provided convenient reporting channels? Are designated personnel assigned to handle the reported cases?	1. The Company has established a concrete whistleblowing system in its "Procedures for Ethical Management and Guidelines for Conduct." Reporting channels include a dedicated email (audit@sofivagenomics.com.tw) and a hotline, which are disclosed on the Company's website. 2. The Internal Audit Unit is the designated unit responsible for receiving and handling whistleblowing cases.	No significant deviation.
(2) Has the company established standard operating procedures for investigating reported cases and protective measures for whistleblowers?	1. The Company has established standard operating procedures for investigating reported cases. Investigations are conducted in a confidential, fair, and objective manner. If a case is substantiated, it will be handled according to the Company's disciplinary rules.	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	2. The Company strictly maintains the confidentiality of the whistleblower’ s identity and the content of the report.	
(3) Does the company provide protective measures for whistleblowers to prevent them from being mistreated due to reporting?	1. The Company's policy explicitly prohibits any form of retaliation, dismissal, or unfavorable treatment against whistleblowers. 2. If a whistleblower is subjected to retaliation, the Company will take disciplinary action against the offender in accordance with the law and internal personnel regulations.	No significant deviation.
IV. Enhancing Information Disclosure		
Does the company disclose the implementation of its ethical management policies and effectiveness on its website and the Market Observation Post System (MOPS)?	1. The Company discloses its "Ethical Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct" on the MOPS and its official website.	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	2. The implementation status and effectiveness of ethical management are disclosed annually in the annual report and on the Company's website's Corporate Governance section.	
V. Comparison with Best Practice Principles		
If the company has established its own ethical management best practice principles, please state the differences from the "Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies":	The Company’ s "Ethical Management Best Practice Principles" were formulated in accordance with the "Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies." There is no significant deviation between the Company's internal rules and the best practice principles.	No significant deviation.
VI. Other Material Information		

Evaluation Item	Implementation Status	Deviations from the Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
Other material information to help understand the implementation of ethical management:	1. The Company continues to monitor international and domestic trends in ethical management to optimize its internal policies. 2. The Company maintains a "Corporate Governance" section on its website to provide stakeholders with information on ethical management and compliance. 3. The Company emphasizes a culture of integrity through internal announcements and regular management reviews.	No significant deviation.

[Note 5] Organizational Structure of the Sustainable Development Committee



(7) Implementation of Ethical Management and Deviations from the "Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies" and Reasons:

Evaluation Item	Implementation Status	Deviations from the Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
I. Establishment of Ethical Management Policy and Programs		
(1) Has the company established an ethical management policy approved by the Board of Directors, and declared its ethical management policy and practices in its bylaws and external correspondence?	1. The Company has established the "Ethical Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct," which were approved by the Board of Directors. It is explicitly stated in the principles that the Company shall conduct business activities based on the principles of fairness, honesty, and transparency. 2. The Company emphasizes the importance of ethical management in its Articles of Incorporation, internal management rules, and external business documents, and declares the policy to external parties during business activities.	No significant deviation.
(2) Has the company established programs to prevent unethical conduct, clearly defining	1. The Company has established the "Procedures for Ethical Management and Guidelines for Conduct," which specify preventive measures against	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
operational procedures, conduct guidelines, and punishment/appeal systems for each program?	bribery, illegal political contributions, inappropriate charitable donations or sponsorships, and unreasonable gifts, hospitality, or other improper benefits. 2. The Company has established clear conduct guidelines and disciplinary/appeal measures for employees who violate the ethical management policy. In the event of unethical conduct by personnel, the Company will take disciplinary action in accordance with relevant laws or internal personnel regulations.	
(3) Does the company take preventive measures against high-risk business activities or conduct listed in Paragraph 2, Article 7 of the "Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies"?	1. The Company regularly analyzes and evaluates the risks of unethical conduct within its business scope and establishes relevant preventive measures. 2. For high-risk activities such as procurement and business promotion, the Company implements strict internal control and review procedures to prevent	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	unethical conduct, and emphasizes integrity in its transactions with business partners.	
II. Implementation of Ethical Management		
(1) Does the company evaluate the integrity records of its business partners and include ethical conduct clauses in business contracts?	1. Before establishing business relationships with suppliers, customers, or other partners, the Company evaluates their integrity records to ensure they have no history of unethical conduct. 2. The Company includes ethical management clauses in its business contracts, stipulating that if a partner is involved in unethical conduct, the Company may terminate or rescind the contract at any time.	No significant deviation.
(2) Has the company established a dedicated unit under the Board of Directors to promote ethical management, and does it report the	1. The Company has designated the Human Resources Department as the dedicated unit for promoting ethical management. It is responsible for formulating and monitoring the implementation of ethical policies.	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
implementation status to the Board regularly (at least once a year)?	2. The implementation status of ethical management is reported to the Board of Directors at least once a year. The most recent report was submitted to the Board on December 30, 2024 (113).	
(3) Has the company established policies to prevent conflicts of interest, provided effective communication channels, and strictly implemented them?	1. The Company has established the "Codes of Ethical Conduct for Directors and Managers" and "Internal Control System" to prevent conflicts of interest. Directors and managers are required to recuse themselves from discussions and voting on matters in which they have a personal interest. 2. The Company provides channels (such as an internal suggestion box) for employees to report potential conflicts of interest and ensures effective communication.	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
(4) Has the company established effective accounting and internal control systems for ethical management, and do the internal audit unit or appointed CPAs conduct regular audits?	1. The Company has established robust accounting and internal control systems. The Internal Audit Unit formulates an annual audit plan based on risk assessment results to audit the implementation of ethical management. 2. The Internal Audit Unit reports the audit results to the Board of Directors and the Audit Committee regularly to ensure continuous compliance.	No significant deviation.
(5) Does the company regularly organize internal and external training programs on ethical management?	1. The Company organizes ethical management training for employees and directors annually. In 2024 (113), the Company conducted training sessions on "**Prevention of Insider Trading**" and "**Procedures for Ethical Management and Guidelines for Conduct.**" The total number of participants was **176**, with a cumulative total of **352 training hours**. 2. New employees are required to receive orientation training on ethical conduct and sign a "**Statement of Integrity and Confidentiality**" upon joining the Company to strengthen their awareness of integrity.	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
III. Operation of the Whistleblowing System		
(1) Has the company established a concrete whistleblowing and reward system, and provided convenient reporting channels? Are designated personnel assigned to handle the reported cases?	1. The Company has established a concrete whistleblowing system in its "Procedures for Ethical Management and Guidelines for Conduct." Reporting channels include a dedicated email (audit@sofivagenomics.com.tw) and a hotline, which are disclosed on the Company's website. 2. The Internal Audit Unit is the designated unit responsible for receiving and handling whistleblowing cases.	No significant deviation.
(2) Has the company established standard operating procedures for investigating reported cases and protective measures for whistleblowers?	1. The Company has established standard operating procedures for investigating reported cases. Investigations are conducted in a confidential, fair, and objective manner. If a case is substantiated, it will be handled according to the Company's disciplinary rules.	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	2. The Company strictly maintains the confidentiality of the whistleblower’ s identity and the content of the report.	
(3) Does the company provide protective measures for whistleblowers to prevent them from being mistreated due to reporting?	1. The Company's policy explicitly prohibits any form of retaliation, dismissal, or unfavorable treatment against whistleblowers. 2. If a whistleblower is subjected to retaliation, the Company will take disciplinary action against the offender in accordance with the law and internal personnel regulations.	No significant deviation.
IV. Enhancing Information Disclosure		
Does the company disclose the implementation of its ethical management policies and effectiveness on its website and the Market Observation Post System (MOPS)?	1. The Company discloses its "Ethical Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct" on the MOPS and its official website.	No significant deviation.

Evaluation Item	Implementation Status	Deviations from the Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	2. The implementation status and effectiveness of ethical management are disclosed annually in the annual report and on the Company's website's Corporate Governance section.	
V. Comparison with Best Practice Principles		
If the company has established its own ethical management best practice principles, please state the differences from the "Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies":	The Company’ s "Ethical Management Best Practice Principles" were formulated in accordance with the "Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies." There is no significant deviation between the Company's internal rules and the best practice principles.	No significant deviation.
VI. Other Material Information		

Evaluation Item	Implementation Status	Deviations from the Ethical Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
Other material information to help understand the implementation of ethical management:	1. The Company continues to monitor international and domestic trends in ethical management to optimize its internal policies. 2. The Company maintains a "Corporate Governance" section on its website to provide stakeholders with information on ethical management and compliance. 3. The Company emphasizes a culture of integrity through internal announcements and regular management reviews.	No significant deviation.

8) Other material information that helps to understand the operation of corporate governance may also be disclosed:

Continuing Education of Directors (including Independent Directors) in 2025 (114):

Title	Name	Date of Training	Organizing Institution	Course Name	Hours	Status of Training
Chairman	Su Yi-Ning	2024/09/24	Securities and Futures Institute	Corporate Governance and Sustainable Development Seminar	3	In compliance with regulations
Director	Chen Chun-Hui	2024/09/24	Securities and Futures Institute	Corporate Governance and Sustainable Development Seminar	3	In compliance with regulations
Director	Chen Ting-Yu	2024/09/24	Securities and Futures Institute	Corporate Governance and Sustainable Development Seminar	3	In compliance with regulations
Director	Li Li-Chuan	2024/09/24	Securities and Futures Institute	Corporate Governance and Sustainable Development Seminar	3	In compliance with regulations
Independent Director	Shih Fan-Chuan	2024/06/17	Securities and Futures Institute	Interpretation of Important Legal Trends for Corporate Governance and Legal Compliance in 2024	3	In compliance with regulations
Independent Director	Shih Fan-Chuan	2024/06/17	Securities and Futures Institute	Corporate Integrity Management and Practical Analysis of Legal Liability	3	In compliance with regulations

Title	Name	Date of Training	Organizing Institution	Course Name	Hours	Status of Training
Independent Director	Pan Yi-Shan	2024/06/17	Securities and Futures Institute	Interpretation of Important Legal Trends for Corporate Governance and Legal Compliance in 2024	3	In compliance with regulations
Independent Director	Pan Yi-Shan	2024/06/17	Securities and Futures Institute	Corporate Integrity Management and Practical Analysis of Legal Liability	3	In compliance with regulations
Independent Director	Li Chien-Nan	2024/09/24	Securities and Futures Institute	Corporate Governance and Sustainable Development Seminar	3	In compliance with regulations

(9) Implementation of Internal Control System

慧智基因股份有限公司

內部控制制度聲明書

日期：115 年 3 月 11 日

本公司民國 114 年度之內部控制制度，依據自行評估的結果，謹聲明如下：

一、本公司確知建立、實施和維護內部控制制度係本公司董事會及經理人之責任，本公司業已建立此一制度。其目的係在對營運之效果及效率(含獲利、績效及保障資產安全等)、報導具可靠性、及時性、透明性及符合相關規範暨相關法令規章之遵循等目標的達成，提供合理的確保。

二、內部控制制度有其先天限制，不論設計如何完善，有效之內部控制制度亦僅能對上述三項目標之達成提供合理的確保；而且，由於環境、情況之改變，內部控制制度之有效性可能隨之改變。惟本公司之內部控制制度設有自我監督之機制，缺失一經辨認，本公司即採取更正之行動。

三、本公司係依據「公開發行公司建立內部控制制度處理準則」(以下簡稱「處理準則」)規定之內部控制制度有效性之判斷項目，判斷內部控制制度之設計及執行是否有效。該「處理準則」所採用之內部控制制度判斷項目，係為依管理控制之過程，將內部控制制度劃分為五個組成要素：1. 控制環境，2. 風險評估，3. 控制作業，4. 資訊與溝通，及5. 監督作業。每個組成要素又包括若干項目。前述項目請參見「處理準則」之規定。

四、本公司業已採用上述內部控制制度判斷項目，評估內部控制制度之設計及執行的有效性。

五、本公司基於前項評估結果，認為本公司於民國114年12月31日的內部控制制度(含對子公司之監督與管理)，包括瞭解營運之效果及效率目標達成之程度、報導係屬可靠、及時、透明及符合相關規範暨相關法令規章之遵循有關的內部控制制度等之設計及執行係屬有效，其能合理確保上述目標之達成。

六、本聲明書將成為本公司年報及公開說明書之主要內容，並對外公開。上述公開之內容如有虛偽、隱匿等不法情事，將涉及證券交易法第二十條、第三十二條、第一百七十一條及第一百七十四條等之法律責任。

七、本聲明書業經本公司民國115年3月11日董事會通過，出席董事7人中，有0人持反對意見，餘均同意本聲明書之內容，併此聲明。

慧智基因股份有限公司

董事長：　　簽章

總經理：　　簽章

(10) Major resolutions of Shareholders' Meetings and Board of Directors Meetings during the most recent fiscal year and up to the date of publication of the annual report:

1. Major resolutions of Shareholders' Meetings

Date	Major Resolutions	Execution Status
2025/06/04	1. Acknowledgement of the Company's 2024 (113) Business Report and Financial Statements.	The resolution was passed.
	2. Acknowledgement of the Company's 2024 (113) Earnings Distribution Proposal.	The resolution was passed. The ex-dividend record date was set as **July 5, 2025 (114)**, and the cash dividend payment date was **July 21, 2025 (114)**.
	3. Approval of the amendment to the "Articles of Incorporation" case.	The resolution was passed.

2. Major Resolutions of the Board of Directors Meetings

Date of Meeting	Major Resolutions and Execution Status
2025/03/12	1. 2024 Director Compensation Distribution Plan. 2. 2024 Employee Compensation Distribution Plan. 3. Approval of the Company's 2024 Business Report and Financial Statements.

Date of Meeting	Major Resolutions and Execution Status
	4. Approval of the Company's 2024 Earnings Distribution Proposal. 5. Approval of the Company's 2024 "Internal Control System Effectiveness Assessment" and "Statement of Internal Control System." 6. Amendment to the Company's "Organizational Chart." 7. Appointment of Certified Public Accountants for the 2025 Financial Statements. 8. Amendment to the Company's "Table of Authority and Responsibility Limits." 9. Amendment to the Company's "Articles of Incorporation." 10. Matters related to the convening of the 2025 Annual General Meeting of Shareholders. **Resolution Results:** Approved by all directors present without objection.

Date of Meeting	Major Resolutions and Execution Status
2025/05/14	1. Approval of the Company's consolidated financial statements for the first quarter of 2025. 2. Preparatory work for the Company's 2024 Sustainability Report. **Resolution Results:** Approved by all directors present without objection.
2025/06/04	1. Amendment to the Company's "Payroll Cycle." **Resolution Results:** Approved by all directors present without objection.
2025/08/13	1. Approval of the Company's consolidated financial statements for the second quarter of 2025. 2. Proposal for the Company's capital loan to its Thailand subsidiary, SOFIVA GENOMICS BANGKOK COMPANY LIMITED. 3. Proposal for the Company's capital loan to Sofiva Genomics Medical Laboratory. 4. Proposal for the Company's capital loan to Sofiva Genomics Clinical Medical Laboratory.

Date of Meeting	Major Resolutions and Execution Status
	5. Approval of the Company's 2024 Sustainability Report. 6. Amendments to the Company's "Procedures for Prevention of Insider Trading" and "Management Measures for Personal Data Protection." **Resolution Results:** Approved by all directors present without objection.
2025/11/12	1. Approval of the Company's consolidated financial statements for the third quarter of 2025. 2. Determination of the Company's 2026 Internal Audit Plan. **Resolution Results:** Approved by all directors present without objection.
2025/12/24	1. Approval of the Company's 2026 Annual Budget. 2. Amendment to the Company's "Internal Audit Implementation Rules."

Date of Meeting	Major Resolutions and Execution Status
	3. Amendments to the Company's "Payroll Cycle," "Procurement and Payment Cycle," "Production Cycle," "Seal Management Measures," "Audit Committee Charter," and "Management Measures for Capital Loans to Others." 4. Determination of the "Procedures for Preparation and Assurance of Sustainability Reports." 5. Amendment to the Company's "Procedures for Capital Loans to Others." 6. Review of the 2026 Compensation for the Board of Directors, Board Members, Audit Committee, and Remuneration Committee. 7. Performance Evaluation Standards for Committee Members. 8. Review of the 2026 Performance Evaluation Standards for Managers. 9. Review of the 2026 Salary and Remuneration Policy, System, Standards, and Structure Evaluation for Directors.

Date of Meeting	Major Resolutions and Execution Status
	10. Review of the 2026 Salary and Remuneration Policy, System, Standards, and Structure Evaluation for Managers. 11. Performance Bonus Percentage for Managers for 2026. 12. Performance Evaluation and Year-end Bonus for Managers for 2025. 13. Year-end Bonus for Directors for 2025. 14. Evaluation of the scope of application for general employees. **Resolution Results:** Approved by all directors present without objection.
2026/03/11	1. Approval of the Company's 2025 Business Report and Financial Statements. 2. Approval of the Company's 2025 Earnings Distribution Proposal. 3. Approval of the Company's 2025 "Internal Control System Effectiveness Assessment" and "Statement of Internal Control System."

Date of Meeting	Major Resolutions and Execution Status
	4. Amendment to the Company's "Internal Audit Implementation Rules." 5. Appointment of Certified Public Accountants for the 2026 Financial Statements. 6. Amendment to the Company's "Articles of Incorporation." 7. Amendment to the Company's "Procedures for Acquisition or Disposal of Assets." 8. Matters related to the convening of the 2026 Annual General Meeting of Shareholders. 9. Credit limit application with financial institutions. 10. Amendment to the "Management Measures for Remuneration of Managers." 11. Amendment to the "Measures for Performance Evaluation of Directors."

Date of Meeting	Major Resolutions and Execution Status
	Resolution Results: Approved by all directors present without objection.

(11) During the most recent fiscal year and up to the date of publication of the annual report, where a director or supervisor has expressed a dissenting opinion on a major resolution passed by the Board of Directors, and such opinion is recorded or made in a written statement, the main content thereof:

No such instance.

IV. Information on Certified Public Accountants' (CPA) Fees

The Company's Audit Fee is as follows:

Accounting Firm	Name of CPA	Period Covered by CPA's Audit	Audit Fee	Non-Audit Fee (Note)	Total	Remarks
PricewaterhouseCoopers (PwC) Taiwan	Yu, Chih-Fan	2025/01/01 ~ 2025/12/31	2,470	400	2,870	—
	Chih, Ping-Chun					

Note: The Company's non-audit fee consists of NT$400 thousand for tax certification services.

(1) Where the accounting firm is changed and the audit fees paid in the year of the change are less than those paid in the year prior to the change: None.

(2) Where the audit fees are reduced by 10% or more compared to the previous year: None.

V. Information on Change of Certified Public Accountants (CPA)

If the Company has changed its CPA during the most recent two fiscal years or any subsequent period, the following information shall be disclosed: No such instance.

VI. Where the Company's Chairman, President, or any manager in charge of finance or accounting matters has held a position at the accounting firm of its CPAs or at an affiliated enterprise of such firm within the most recent year, their name, title, and the period during which they held such a position shall be disclosed:

No such instance.

VII. Changes in Shareholding and Shares Pledged by Directors, Managers, and Substantial Shareholders with a Shareholding Ratio Exceeding 10% during the Most Recent Fiscal Year and up to the Date of Publication of the Annual Report

1. Changes in Shareholding of Directors, Managers, and Substantial Shareholders

Unit: Shares

Title	Name	2025 (114)	As of April 5, 2026
		Increase (Decrease) in Number of Shares Held	Increase (Decrease) in Number of Shares Pledged
Chairman	Su Yi-Ning	0	0
Substantial Shareholder	Yi Rui Investment Co., Ltd.	0	0
Director	Chen Chun-Hui	0	0
Director	Chen Ting-Yu	0	0
Director	Li Li-Chuan	0	0

Title	Name	2025 (114)	As of April 5, 2026
Independent Director	Shih Fan-Chuan	0	0
Independent Director	Pan Yi-Shan	0	0
Independent Director	Li Chien-Nan	0	0
President	Hung Chia-Cheng	0	0

(2) Information on Shareholding Transfer where the Counterparty is a Related Party: No such instance.

(3) Information on Shareholding Pledge where the Counterparty is a Related Party: No such instance.

VIII. Information on Relationships among the Top Ten Shareholders (Including Related Parties, Spouses, or Relatives within the Second Degree of Kinship)
April 5, 2026; Unit: Shares; %

Name (Note 1)	Shareholding Held by the Shareholder	Shareholding Held by Shareholder's Spouse & Minor Children	Shareholding Held in the Name of Others	Title or Name of Top Ten Shareholders, who are Related Parties, Spouses, or Relatives within the Second Degree of Kinship to Each Other (Note 2)	Remarks
	Number of Shares	%	Number of Shares	%	Number of Shares
Yi Rui Investment Co., Ltd. Representative: Chen Chun-Hui	2,428,500	11.25%	—	—	—
Yala Investment Co., Ltd.	1,598,000	7.40%	—	—	—

Name (Note 1)	Shareholding Held by the Shareholder	Shareholding Held by Shareholder’ s Spouse & Minor Children	Shareholding Held in the Name of Others	Title or Name of Top Ten Shareholders, who are Related Parties, Spouses, or Relatives within the Second Degree of Kinship to Each Other (Note 2)	Remarks
Representative: Chen Chun-Hui					
Shih Wei Investment Co., Ltd. Representative: Chen Chiu Ya-Hsiu	1,348,200	6.24%	—	—	—
Hua Rui Investment Co., Ltd.	1,312,000	6.08%	—	—	—

Name (Note 1)	Shareholding Held by the Shareholder	Shareholding Held by Shareholder's Spouse & Minor Children	Shareholding Held in the Name of Others	Title or Name of Top Ten Shareholders, who are Related Parties, Spouses, or Relatives within the Second Degree of Kinship to Each Other (Note 2)	Remarks
Representative: Chen Chun-Hui					
Maiken Brothers Investment Co., Ltd. Representative: Chen Chun-Hui	1,063,000	4.92%	—	—	—
Li Chih-Yung	603,000	2.79%	—	—	—
Tseng Wen-Chieh	586,000	2.71%	—	—	—

Name (Note 1)	Shareholding Held by the Shareholder	Shareholding Held by Shareholder’ s Spouse & Minor Children	Shareholding Held in the Name of Others	Title or Name of Top Ten Shareholders, who are Related Parties, Spouses, or Relatives within the Second Degree of Kinship to Each Other (Note 2)	Remarks
Hung Chia-Cheng	489,000	2.27%	—	—	—
Wu Chu-Mei	480,000	2.22%	—	—	—
Su Yi-Ning	464,500	2.15%	96,000	0.45%	6,401,500

Note 1: All the top ten shareholders shall be listed. For institutional shareholders, the name of the institutional shareholder and the name of its representative shall be listed separately.

Note 2: The calculation of the shareholding ratio refers to the shareholding ratio calculated in one's own name, spouse, minor children, or through the use of nominees.

Note 3: For the shareholders listed above, including both legal entities and natural persons, their mutual relationships shall be disclosed in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

IX. Total Number of Shares and Total Consolidated Shareholding Percentage Held in the Same Investee Enterprise by the Company, its Directors, Managers, and Enterprises Directly or Indirectly Controlled by the Company

Investee Enterprise (Note)	Investment by the Company	Investment by Directors, Managers, and Directly or Indirectly Controlled Enterprises	Total Consolidated Investment
	Number of Shares	Shareholding %	Number of Shares
Phoebus Genetics Co., Ltd.	1,500,000	100.00%	0
Sofiva Genomics Bangkok Co., Ltd.	13,500	90.00%	1,200
Dianthus Co., Ltd.	14,825,000	16.56%	26,961,812

Note: It is an investment accounted for using the equity method.

III. Capital Raising Activities

I. Capital and Shares
(I) Sources of Capital

Capital Stock Formation Process

Unit: NT$ thousands / thousand shares

Year/Month	Par Value (NT$)	Authorized Capital	Paid-in Capital	Remarks
		Shares	Amount	Shares
2012/02	10	10,000	100,000	5,000
2012/08	10	10,000	100,000	7,100
2013/11	10	10,000	100,000	8,500
2014/06	10	20,000	200,000	10,200
2014/11	10	20,000	200,000	11,833
2015/06	10	20,000	200,000	13,016
2015/12	10	20,000	200,000	14,833
2016/04	10	20,000	200,000	15,310
2016/11	10	30,000	300,000	17,607
2016/12	10	30,000	300,000	18,107
2018/01	10	30,000	300,000	20,625

Note 1: Bei-Fu-Jing-Deng-Zi No. 1015036278 Note 2: Fu-Chan-Ye-Shang-Zi No. 10186489420 Note 3: Fu-Chan-Ye-Shang-Zi No. 10281957720 Note 4: Fu-Chan-Ye-Shang-Zi No. 10380157410 Note 5: Fu-Chan-Ye-Shang-Zi No. 10381679600 Note 6: Fu-Chan-Ye-Shang-Zi No. 10483600600 Note 7: Fu-Chan-Ye-Shang-Zi No. 10486040910 Note 8: Fu-Chan-Ye-Shang-Zi No. 10580514900 Note 9: Fu-Chan-Ye-Shang-Zi No. 10586564800 Note 10: Fu-Chan-Ye-Shang-Zi No. 10589939020 Note 11: Fu-Chan-Ye-Shang-Zi No. 10746027220 Note 12: Fu-Chan-Ye-Shang-Zi No. 10846292610 Note 13: Fu-Chan-Ye-Shang-Zi No. 10945728900 Note 14: Fu-Chan-Ye-Shang-Zi No. 10950483400 Note 15: Fu-Chan-Ye-Shang-Zi No. 11046496810 Note 16: Fu-Chan-Ye-Shang-Zi No. 11146638310 Note 17: Fu-Chan-Ye-Shang-Zi No. 11352822010

2.Type of Shares

April 5, 2026; Unit: Shares

Type of Shares	Authorized Capital	Remarks
	Issued Shares (Note 1)	Unissued Shares
Common Shares	21,585,051	8,414,949

3. Information related to the shelf registration system: None.

(II) List of Major Shareholders

List of shareholders with a stake of 5% or more, or the names, number of shares, and shareholding percentages of the top ten shareholders.

April 5, 2026

Name of Major Shareholders	Number of Shares Held	Shareholding Percentage
Yi Rui Investment Co., Ltd.	2,428,500	11.25%
Yala Investment Co., Ltd.	1,598,000	7.40%
Shih Wei Investment Co., Ltd.	1,348,200	6.24%

Name of Major Shareholders	Number of Shares Held	Shareholding Percentage
Hua Rui Investment Co., Ltd.	1,312,000	6.08%
Maiken Brothers Investment Co., Ltd.	1,063,000	4.92%
Li Chih-Yung	603,000	2.79%
Tseng Wen-Chieh	586,000	2.71%
Hung Chia-Cheng	489,000	2.26%
Wu Chu-Mei	480,000	2.22%
Su Yi-Ning	464,500	2.15%

(III) Dividend Policy and Implementation Status

1. Dividend Policy stipulated in the Articles of Incorporation: If the Company has no surplus at the end of the fiscal year, no dividends or bonuses shall be distributed. If there is a surplus, it shall first be used to pay taxes and offset accumulated losses, followed by a 10% appropriation for the legal reserve. However, this shall not apply if the legal reserve has reached the total amount of the Company's paid-in capital. Subsequently, a special reserve shall be set aside or reversed in accordance with laws or regulations of the competent authority to determine the distributable surplus for the year. The distributable surplus of the current year, combined with the accumulated undistributed earnings from previous years, shall be proposed by the Board of Directors as an earnings distribution plan and submitted to the Shareholders' Meeting for resolution. However, the distribution of bonuses to shareholders shall not be less than 30% of the distributable surplus of the current year. If the accumulated undistributed earnings are less than 1% of the paid-in capital, no distribution may be made. The distribution of earnings may be made in the form of cash dividends

or stock dividends. As the Company's current operations are stable, priority is given to the distribution of cash dividends, although stock dividends may also be distributed, provided that the proportion of cash dividends is not less than 30% of the total dividends. Pursuant to Paragraph 5, Article 240 of the Company Act, the Company authorizes the Board of Directors, by a resolution approved by at least two-thirds of the directors present at a meeting attended by over half of the directors, to distribute all or part of the dividends and bonuses or the legal reserve and capital reserve stipulated in Paragraph 1, Article 241 of the Company Act in the form of cash, and report such distribution to the Shareholders' Meeting.

2. Proposed Dividend Distribution for the current Shareholders' Meeting: The Board of Directors approved the 2025 earnings distribution plan on March 11, 2026. No dividends are proposed to be distributed for this year.

3. Explanation of expected material changes in dividend policy: None.

(IV) Impact of the proposed stock dividend at the current Shareholders' Meeting on the Company's operating performance and earnings per share: None.

(V) Remuneration for Employees and Directors

1. The percentages or ranges of remuneration for employees and directors as set forth in the Articles of Incorporation: If the Company has a profit for the year, 1% to 10% shall be appropriated as employee remuneration and no more than 2% as director remuneration. However, if the Company still has accumulated losses, an amount shall be reserved in advance to offset the losses. When employee remuneration is distributed in the form of stock or cash, it shall be resolved by the Board of Directors with at least two-thirds of the directors present and approval by more than half of the directors present, and reported to the Shareholders' Meeting. The recipients of employee remuneration in stock or cash may include subordinate employees who meet certain criteria.

2. The basis for estimating the amount of remuneration for employees and directors, the basis for calculating the number of shares for employee remuneration distributed in stock, and the accounting treatment for any discrepancy between the actual distributed amount and the

estimated amount: The Company recorded a loss for the year 2025, thus the estimated amount is NT$0.

3. Status of remuneration distribution approved by the Board of Directors: (1) Amount of employee and director remuneration distributed in cash or stock. If there is a discrepancy with the estimated amount in the year the expense was recognized, the discrepancy, reason, and treatment shall be disclosed: As the Company incurred a net loss after tax in 2025, no distribution of employee or director remuneration is proposed according to the Articles of Incorporation. (2) Amount of employee remuneration distributed in stock and its proportion to the total sum of net income after tax in the parent company only or individual financial report and total employee remuneration for the current period: The Company distributes remuneration in cash; therefore, this item is not applicable.

4. The actual distribution of remuneration for employees and directors in the previous year (including the number of shares, amount, and stock price), and description of the discrepancy, reason, and treatment if it differs from the recognized remuneration for employees and directors: The actual distribution of employee and director remuneration for the year 2024 did not differ from the estimated amount in the 2024 financial report.

(VI) Buyback of the Company's shares by the Company: None.

II. Issuance of Corporate Bonds

None.

III. Issuance of Preferred Shares

None.

IV. Issuance of Global Depositary Receipts

None.

V. Issuance of Employee Stock Options

(I) Status of unexpired employee stock options and their impact on shareholders' equity:

None.

(II) Names of managers who have obtained employee stock options and the top ten employees with the highest number of shares they are entitled to subscribe to, as well as the status of their acquisition and subscription up to the date of publication of the annual report: None.

(III) Status of private placement of employee stock options up to the date of publication of the annual report: None.

VI. Issuance of New Restricted Employee Shares

None.

VII. Issuance of New Shares in Connection with the Merger or Acquisition of Shares of Other Companies

None.

VIII. Implementation of Capital Utilization Plans

None.

IV. Operational Highlights

1. Business Content

Scope of Business and Main Content of Business Operations

Sofiva Genomics gathers authoritative physicians and expert consultants from the fields of maternal-fetal medicine, cancer genomics, medical genetics, and clinical medicine in Taiwan. We pride ourselves on our dual role as clinical physicians and research scientists, utilizing translational medicine to closely link fundamental medical research with clinical diagnosis, thereby fulfilling the vital mission and value of genomic medicine.

Our team is dedicated to developing world-class, localized genomic testing services across two main pillars and six major product lines:

- **Maternal-Fetal Genomic Medicine:** Genomic testing services for pre-conception, pregnancy, newborns, and children. Following technological evolution, we have introduced diverse screening and diagnostic items into reproductive medicine, obstetrics, and pediatrics, enabling early screening and diagnosis of diseases to provide more informed decisions for pregnancy and related treatments.
- **Cancer Genomic Medicine:** Cancer is the leading cause of death in Taiwan. In addition to the continuous development of therapeutic drugs, the flourishing of genomic testing allows cancer patients to receive more precise medication, improving quality of life and extending longevity—a key trend in future precision medicine.
- **Professional Genetic Counseling Services:** Providing specific genetic counseling interpretations for different diseases to assist clinicians in explaining disease and genetic reports. This empowers patients and their families with greater awareness and acceptance of follow-up treatments and decisions when facing illnesses.

(1) Reproductive Medicine Genomic Testing

In collaboration with the IVF processes of assisted reproductive centers, we assist families with genetic diseases by applying **Preimplantation Genetic Testing for Monogenic disorders (PGT-M)** technology. This excludes embryos with abnormal genes before implantation, avoiding the impact of severe hereditary diseases on families and meeting the needs of "savior siblings." For couples with known or unknown causes of infertility, multiple miscarriages, or chromosomal issues, we utilize **Preimplantation Genetic Testing for Aneuploidies (PGT-A)** and **non-invasive Preimplantation Genetic Testing for Aneuploidies (niPGT-A)** to help select chromosomally healthy embryos and improve pregnancy rates. Genomic testing technology now plays a crucial role for the reproductive medicine community.

(2) Prenatal and Pre-conception Genomic Testing

We are international leaders in using **PlGF & sFlt1** and hemodynamics to predict the occurrence of preeclampsia, having published international academic papers that help many pregnant women avoid the potentially fatal risks of preeclampsia. Early on, we dedicated ourselves to research on carriers of **Spinal Muscular Atrophy (SMA)** and **Fragile X Syndrome**. In recent years, we have expanded to advanced screening for various carrier diseases, evaluating the risk of passing recessive diseases to the next generation and enabling specialists to provide complete family risk assessments. Applying advanced **Next-Generation Sequencing (NGS)**, we perform Non-Invasive Prenatal Testing (NIPT) for chromosomal analysis, microdeletions, and monogenic disease screening in Taiwan. Starting from the 10th week of pregnancy, 10cc of maternal blood can be drawn to determine fetal health. We were the first in Asia to introduce **Array Comparative Genomic Hybridization (aCGH)** technology into prenatal diagnosis, having executed over ten thousand cases. Recently, we upgraded this service to provide testing for **82 types of specific monogenic diseases**.

(3) Newborn Genomic Testing

Our early research focused on hearing loss in otolaryngology, leading to the innovative development of newborn hearing loss genomic testing. This has now expanded to include drug sensitivity/allergic reactions, central nervous system disorders, metabolic diseases, blood disorders,

multi-symptom diseases, immunodeficiency diseases, pediatric cancers, epilepsy, muscle diseases, vision loss, congenital heart defects, congenital Cytomegalovirus (CMV) infection, and the **FLG gene** for atopic dermatitis.

(4) Cancer Genomic Testing

With increased life expectancy and lifestyle changes, cancer risk assessment and early prevention have become vital. In addition to Pap smears, **Human Papillomavirus (HPV)** testing is now part of cervical cancer prevention. Following high-profile cases like Angelina Jolie's, public awareness of hereditary cancer testing has grown. Through advancements in **liquid biopsy**, individuals can now detect **circulating tumor DNA (ctDNA)** via blood tests. Compared to invasive exams, ctDNA detection reflects tumor-related signals at the molecular level, serving as a supplementary tool for early risk assessment and treatment. Sofiva moves in tandem with global trends, providing HPV screening, hereditary cancer testing, and cancer genomic screening.

(5) Precision Medication Genomic Testing

Genomic testing has become a cornerstone of cancer treatment strategies. Using **NGS**, we analyze multiple tumor-related genetic mutations simultaneously to help physicians determine a patient's suitability for specific targeted drugs or precision therapies. Furthermore, **ctDNA** detection can monitor treatment response, track tumor genetic changes, and evaluate recurrence or drug-resistance mutations, further realizing the goals of precision medicine.

(6) Rare Disease Genomic Testing

Most rare diseases result from genetic defects, whether through mutation or inheritance. Sofiva continues to innovate in medical genetics, providing **customized genomic testing** for clinical diagnostic needs to help families find the causes of special diseases and provide answers for those in need.

(7) Genetic Counseling Services

Beyond our research and technical teams, our professional genetic counselors provide interpretations that help patients understand inheritance patterns and recurrence risks. We also address the psychological aspects for cases and families, providing care and adjustment support.

Sofiva Genomics combines traditional **Sanger Sequencing** with innovative technologies such as **Next-Generation Sequencing (NGS)**, **Oligonucleotide Microarrays**, and **Multiplex Ligation-dependent Probe Amplification (MLPA)**. Our platforms are internationally certified, ensuring technical quality. We maintain partnerships with global leaders **Illumina** and **Roche**, integrating vast domestic and international datasets to enhance the accuracy and precision of our tests.

2. Revenue Breakdown by Main Products

Unit: NT$ thousands; %

Year	2024 (Fiscal Year 113)	2025 (Fiscal Year 114)
Main Products	Sales Amount	Weight (%)
Genetic Testing	453,159	100.00
Others	153	0.00

3. Current Products (Services)

(1) Reproductive Medicine Testing

Every mother is cautious during pregnancy, hoping to give her baby the best gift—health. However, due to genetic carrying of diseases in certain families—such as Hemophilia, Thalassemia, and Spinal Muscular Atrophy (SMA)—some couples are at a higher risk of having a baby with a medical condition. Furthermore, for mothers facing infertility, advanced maternal age, or recurrent miscarriages, most cases are caused by embryonic chromosomal abnormalities, leading to failed pregnancies even after multiple rounds of assisted reproduction. The silent hardships of these

families can now be addressed through medical technology, offering an opportunity to avoid such suffering.

Preimplantation Genetic Testing for Monogenic disorders (PGT-M)

In conjunction with IVF technology, PGT-M involves examining embryos for specific genetic diseases after fertilization but before implantation. Using embryo biopsy, Whole Genome Amplification (WGA), and personalized diagnostic probes, the technology identifies whether embryos carry specific hereditary diseases. Embryos without the specific genetic abnormality are then selected for implantation to prevent the birth of a baby with genetic-related diseases. Sofiva has successfully established detection models for a variety of hereditary diseases, helping numerous couples give birth to healthy children.

Successfully Completed Case of Preimplantation Genetic Testing for Monogenic disorders

No.	Disease Name	No.	Disease Name
1	Alpha-Thalassemia	39	Ectodermal Dysplasia
2	Beta-Thalassemia	40	Hypokalemic Periodic Paralysis
3	Arrhythmogenic Right Ventricular Cardiomyopathy (ARVC)	41	Infantile Myofibromatosis
4	Achondroplasia	42	Gandelman-Syndrome
5	Adrenoleukodystrophy (ALD)	43	Krabbe Disease
6	Alport Syndrome	44	Laron-Reinhardt Syndrome
7	Androgen Insensitivity Syndrome (AIS)	45	Limb-Girdle Muscular Dystrophy (LGMD)

No.	Disease Name	No.	Disease Name
8	Ankylosing Spondylitis	46	Marfan Syndrome
9	Aromatic L-amino Acid Decarboxylase (AADC) Deficiency	47	McArdle-Burney Syndrome
10	Auditory Neuropathy	48	Meckel-Gruber Syndrome
11	Autosomal Dominant Polycystic Kidney Disease (ADPKD)	49	Metachromatic Leukodystrophy (MLD)
12	Autosomal Recessive Polycystic Kidney Disease (ARPKD)	50	Molybdenum Cofactor Deficiency
13	Bardet-Biedl Syndrome	51	Mucopolysaccharidosis Type II (MPS II)
14	Beckwith-Wiedemann Syndrome	52	Multiple Sulfatase Deficiency
15	Bartter Syndrome	53	Neurofibromatosis Type 1 (NF1)
16	Bruton's Agammaglobulinemia	54	Noonan Syndrome
17	Bullous Congenital Ichthyosiform Erythroderma	55	Ornithine Transcarbamylase Deficiency (OTCD)
18	CADASIL (Cerebral Autosomal Dominant Arteriopathy with Subcortical Infarcts and Leukoencephalopathy)	56	Osteogenesis Imperfecta
19	Charcot-Marie-Tooth Disease (CMT)	57	Periventricular Nodular Heterotopia
20	Citrullinemia Type II	58	Phenylketonuria (PKU)

No.	Disease Name	No.	Disease Name
21	Color Blindness	59	Retinoblastoma
22	Congenital Adrenal Hyperplasia (CAH)	60	Retinitis Pigmentosa
23	Congenital Hearing Loss	61	Sensorineural Hearing Loss
24	Congenital Generalized Lipodystrophy	62	Severe Combined Immunodeficiency (SCID)
25	Crouzon Syndrome	63	Spinal Muscular Atrophy (SMA)
26	Duchenne/Becker Muscular Dystrophy (DMD/BMD)	64	Spinocerebellar Ataxia Type 1 (SCA1)
27	Epidermolysis Bullosa Simplex	65	Spinocerebellar Ataxia Type 2 (SCA2)
28	Erythrokeratodermia Variabilis	66	Spinocerebellar Ataxia Type 3 (SCA3)
29	Fabry Disease	67	Spinocerebellar Ataxia Type 6 (SCA6)
30	Facioscapulohumeral Muscular Dystrophy (FSHD)	68	Spinocerebellar Ataxia Type 17 (SCA17)
31	Familial Adenomatous Polyposis (FAP)	69	Spondyloepiphyseal Dysplasia Tarda
32	Fragile X Syndrome	70	Neuronal Ceroid Lipofuscinosis
33	Glycogen Storage Disease Type Ia	71	Tuberous Sclerosis Complex (TSC)
34	Glycogen Storage Disease Type II (Pompe Disease)	72	Usher-Lim-Hong Syndrome

No.	Disease Name	No.	Disease Name
35	Hemophilia A	73	Waardenburg-革氏 Syndrome
36	Hemophilia B	74	Wilson Disease
37	HLA (Human Leukocyte Antigen) Typing	75	X-linked Retinoschisis
38	Huntington's Disease	—	*The above list only includes examples of cases. Currently, probes for over 100 types of diseases have been successfully developed.*

B. (Non-invasive) Preimplantation Genetic Testing for Aneuploidies (PGT-A/niPGT-A)

Preimplantation Genetic Testing for Aneuploidies (PGT-A), in conjunction with In Vitro Fertilization (IVF), involves using embryo biopsy technology, Whole Genome Amplification (WGA), and Next-Generation Sequencing (NGS) after fertilization but before embryo implantation to examine whether there are abnormalities in the 46 chromosomes within the embryo. Selecting chromosomally normal embryos for implantation significantly increases the chances of conception.

We were the first to introduce the Vitrolife EmbryoMap SNP platform, adding SNP (Single Nucleotide Polymorphism) technology to the original PGT-A foundation. This enhances ploidy status detection, confirms potential sample contamination, and optimizes chromosomal analysis, allowing PGT-A to provide a more precise and comprehensive assessment of embryo quality.

Since PGT-A requires obtaining cells through embryo biopsy for testing, this invasive procedure carries inherent risks. Consequently, a technology has been developed that only requires sampling the culture medium used during embryo cultivation. This medium contains cell-free DNA (cfDNA)

released by embryo cells, which can be used for chromosomal screening; this is known as non-invasive Preimplantation Genetic Testing for Aneuploidies (niPGT-A).

Sofiva Genomics' PGT-A/niPGT-A technology offers IVF couples a wider range of screening options. Both tests utilize international Next-Generation Sequencing (NGS) technology with high sensitivity to detect more chromosomal variations. As the number of infertility cases in Taiwan continues to rise, this technology has successfully helped thousands of couples achieve successful childbirth, and it is believed that it will be more widely applied in the future. Our company is an industry leader in incorporating the mosaicism ratio of chromosomal abnormalities into embryo grading standards based on the latest clinical literature, subdividing embryos into five grades. This aims to provide patients and physicians with more information to accurately improve the success rate of embryo implantation.

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(2) Prenatal and Pre-conception Testing

Professor Kypros H. Nicolaides, a world-renowned authority in fetal medicine from the UK, proposed a new prenatal care model called the "Inverted Pyramid of Antenatal Care." It clearly points out that the decisive moment for prenatal checkups has moved up to the first trimester, identifying high-risk groups for professional medical care and regular follow-up by medical teams. Low-risk groups are advised to complete a high-level ultrasound examination by the 20th week; if no abnormalities are found, they can wait until the 37th week to assess fetal position and prepare for delivery.

Sofiva Genomics has developed comprehensive pregnancy testing, introducing new knowledge and technologies into routine checkups to reduce screening risks and improve convenience, providing the best support and care for pregnant women and fetuses.

Sofiva Non-Invasive Prenatal Screening (NIPS) v1.0 / v2.0 / v3.0

Sofiva NIPS is a safe, fast, and accurate new-generation fetal chromosomal testing method. After 10 weeks of pregnancy, cell-free fetal DNA (cffDNA) can be extracted from the mother's plasma. High-throughput sequencing is performed using the latest NGS technology, followed by

bioinformatics analysis to detect whether the fetus has chromosomal abnormalities, chromosomal microdeletions, or common skeletal-related diseases.

Non-invasive screening is a new trend in prenatal care, offering early detection, zero miscarriage risk, over 99% accuracy, and localized services without shipping risks. Collaborating with the global sequencing leader illumina®, Sofiva possesses the most precise testing technology and rich domestic and international databases. We provide testing for all 23 pairs of chromosomes, 20 types of microdeletions, and 20 skeletal abnormality pathogenic sites, along with professional genetic counseling services. This is one of the company's star products, with a growth rate in the Taiwan market exceeding threefold. We also design different plans for various countries and regions, actively entering the international market to bring testing services to more areas.

Sofiva Comprehensive Array Comparative Genomic Hybridization (aCGH) v1.0 / v2.0 / v3.0

Array Comparative Genomic Hybridization addresses the limitations of traditional chromosomal examinations, which cannot detect tiny chromosomal microdeletions. In 2013, the American College of Obstetricians and Gynecologists (ACOG) endorsed the clinical value of gene chips. With years of accumulated clinical experience, Sofiva has used Oligo chips to detect over 1,000 types of chromosomal microdeletion syndromes. At the suggestion of clinicians, we have also included over 80 monogenic diseases into first-line routine testing, providing more disease detection services for clinicians and pregnant families.

Sofiva Carrier Screening v1.0 / v2.0 / v3.0

Watching a baby grow safely and healthily is every parent's greatest expectation. According to official statistics, approximately 3-6% of newborns worldwide die due to congenital defects, with about 20% caused by genetic factors. Currently, over 10,000 monogenic hereditary diseases are known to cause physical, intellectual, or organ development defects, and may even lead to miscarriage. Sofiva utilizes the latest NGS technology to check for mutations in dozens to hundreds of genes through blood tests, significantly reducing the risk of recessive hereditary diseases.

Sofiva Genomics was the first team to develop multiple recessive disease screenings based on clinical databases. By accumulating tens of thousands of data points to establish a local database, we have screened up to 341 types of recessive hereditary diseases, providing more medical choices for families, reproductive centers, and OB/GYN departments. The company hopes to help more people with genetic concerns understand their risks through testing.

Preeclampsia Early/Middle-Late Trimester Risk Assessment

Among numerous obstetric complications, "Preeclampsia" has the greatest impact on pregnant women and fetuses. Early trimester risk assessment involves Placental Growth Factor (PlGF) and Pregnancy-Associated Plasma Protein-A (PAPP-A) screening. Middle-late trimester assessment uses the soluble fms-like tyrosine kinase-1 (sFlt-1) / Placental Growth Factor (PlGF) ratio. These can predict the occurrence of preeclampsia early, allowing for appropriate treatment to avoid life-threatening situations.

Sofiva was the first team in Taiwan to develop this test and has accumulated tens of thousands of data points to establish a local database. This product is highly valued by the company; through testing and early preventive treatment, it helps many families welcome new life.

Spinal Muscular Atrophy (SMA) Genetic Testing - SMN Gene

SMA is an autosomal recessive hereditary disease. In Taiwan, one in every 40 people is a carrier, a rate second only to Thalassemia. Carriers do not show symptoms, but if both parents are carriers, there is a 1/4 chance for each pregnancy to result in a severe case. Since 2003, we have successfully established a testing system using Multiplex Ligation-dependent Probe Amplification (MLPA), which offers high throughput, sensitivity, and specificity (95~98% accuracy). This allows high-risk families to understand and respond to risks before childbirth.

Fragile X Syndrome Genetic Testing - FMR1 Gene

Fragile X Syndrome is a common hereditary intellectual disability caused by abnormal CGG trinucleotide repeats in the FMR1 gene on the X chromosome (q27.3). This affects brain nerve cell development, leading to intellectual issues, learning disabilities, hyperactivity, and autism. Testing

is recommended for women before or during early pregnancy, those with a family history, or those with POF or infertility history. As there is currently no cure, early detection is vital.

Folate Metabolism Genetic Testing - MTHFR Gene

Variations in the MTHFR gene affect the ability to absorb folate, increasing Homocysteine levels. This increases the risk of cardiovascular disease in adults and neural tube development defects in fetuses. Early detection allows for increased folate intake under a doctor's guidance.

Congenital Infection Screening - Toxoplasma gondii

Toxoplasmosis is a widespread zoonotic disease. Primary infection in the first trimester may be transmitted vertically to the fetus, causing hydrocephalus, nerve damage, or even miscarriage.

Cytomegalovirus (CMV) Infection Screening

CMV is ubiquitous. Primary infection during early pregnancy has a 25% chance of being transmitted to the fetus, potentially causing motor disabilities or CNS abnormalities. Screening involves testing maternal blood or amniotic fluid for IgM and IgG antibodies.

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(3) Newborn Testing

Current government subsidies for newborn screening only identify metabolic diseases or hearing loss that have already manifested. Sofiva Genomics uses NGS to test a large number of disease-related genes simultaneously. "Early detection, early treatment" is the core principle.

Sofiva Newborn Genetic Screening v1.0 / v2.0 / v3.0

- **Drug Sensitivity/Allergic Reactions:** Detects 7 genes related to adverse reactions to epilepsy drugs, painkillers, antibiotics, and anesthetics to avoid severe allergic reactions or death.
- **Metabolic Diseases:** Identifies metabolic disorders early to allow for timely nutritional or drug interventions before irreversible damage occurs.

- **Hearing Loss Diseases:** Expanded to 36 genes to help parents understand the causes of hearing loss and prepare for pre-school auditory development.
- **Blood Disorders:** Conditions like Hereditary Hemorrhagic Telangiectasia. Early detection allows for symptom tracking and care.
- **Multi-symptom Diseases:** Such as Cystic Fibrosis (CFTR gene defect), affecting respiratory and digestive functions.
- **Immunodeficiency Diseases:** Such as SCID. Early diagnosis allows for bone marrow transplants, with a survival rate over 95% if performed before 3 months of age.
- **Pediatric Cancers:** Specifically Retinoblastoma. Early screening is vital as vision issues are hard to detect in pre-schoolers.
- **Epilepsy:** Early Infantile Epileptic Encephalopathy. Routine monitoring and medication can be used if detected.
- **Muscle Diseases:** Such as SMA. Early discovery significantly reduces the family burden.
- **Vision Loss:** Such as Congenital Aniridia (PAX6 gene). Early vision care can be provided.
- **Congenital Heart Defects:** Structural heart abnormalities. Genetic screening identifies hotspots, allowing for surgical intervention.
- **Marfan Syndrome:** Early discovery can prevent sudden death after strenuous exercise due to aortic dissection.

Sensorineural Hearing Loss Genetic Testing

Over 90% of children with sensorineural hearing loss are born to parents with normal hearing. Sofiva identifies mutations in GJB2, SLC26A4, Mitochondrial 12S rRNA, and OTOF. We have expanded GJB2 testing to full exon sequencing to find more mutations.

Congenital Central Hypoventilation Syndrome (CCHS) Genetic Testing

CCHS (PHOX2B gene mutation) causes babies to "forget to breathe" during sleep. Early diagnosis reduces the risk of sudden death during sleep.

Congenital Cytomegalovirus (CMV) Infection Testing

Taiwan has 3,600 newborns infected with CMV annually. Primary infection during pregnancy can cause vertical infection. Antiviral drugs can be used to reduce the risk of worsening symptoms.

Atopic Dermatitis Allergy Genetic Testing - FLG Gene

Knowing a baby is high-risk allows for early use of moisturizers and allergen-proof bedding, reducing the onset of atopic dermatitis by over 30%.

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(4) Cancer Genomic Testing

Cancer is the leading cause of death in Taiwan. Genomic testing screens for mutations before symptoms appear, offering an opportunity for early intervention or prevention.

Sofiva Cancer Risk Genetic Testing v1.0 / v2.0

About 5%–10% of cancers are hereditary. This test assists in evaluating whether an individual carries pathogenic variants related to cancer risk.

Sofiva Cancer Risk - Women's Cancer Genetic Testing

Focuses on breast, ovarian, and endometrial cancers. Results serve as a reference for health management and medical decision-making.

Sofiva Cancer Risk - Colorectal Cancer Genetic Testing

Approximately 15–30% of colorectal cancers are related to inheritance (e.g., HNPCC and FAP). Testing clarifies family risk and helps clinicians formulate long-term strategies.

Sofiva Cancer Risk - BRCA1/2 Genetic Testing

BRCA1/2 mutations significantly increase the risk of breast and ovarian cancers. For cancer patients, results also guide the use of PARP inhibitors.

Human Papillomavirus (HPV) Screening

Over 99% of cervical cancers are related to HPV. Testing for high-risk types (especially 16 and 18) is crucial for prevention.

Sofiva Cancer Genomic Screening

Utilizing Liquid Biopsy (ctDNA) technology, this blood test can detect tumor DNA before lesions appear on imaging, providing a new option for early detection.

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(5) Precision Medication Genomic Testing

Sofiva CGP Cancer Genetic Testing

(This section provides the same Liquid Biopsy and ctDNA description as above, focusing on the application of genomic decoding for diagnosis, prevention, and treatment.)

Sofiva Cancer Monitoring Genetic Testing v1.0 / v2.1 / v2.2 / v3.0

(Lung/Breast/Colorectal/Biliary Tract/Urothelial Cancer/BRCA1/2) Liquid Biopsy allows medical personnel to capture cell-free cancer DNA in the blood to monitor cancer status in real-time. In collaboration with Roche and Illumina, we provide NGS and Liquid Biopsy technology for different treatment stages.

- **v2.1:** Detects 77 genes (FDA-approved and clinical trial markers) to help patients choose targeted therapies.
- **v3.0:** Provides monitoring for up to 249 genes via tissue and liquid biopsy to detect recurrence earlier than imaging.

Sofiva Cancer Tracking / Specific Gene Testing Panel

Provides customized follow-up for patients who have already undergone Liquid Biopsy to monitor changes in recurrence or medication info.

Endometrial Cancer Molecular Subtyping

Based on NCCN guidelines, subtyping helps identify prognosis, assess suitability for immunotherapy, and identify hereditary Lynch Syndrome.

Prostate Cancer Genetic Testing

Identifies patients suitable for PARP inhibitors and immunotherapy, particularly those with mCRPC who have BRCA1/2 or DNA repair gene mutations.

Sofiva HRD Testing

In collaboration with SOPHiA GENETICS and Illumina, this test detects 28 HRR genes and the GII. It expands the pool of ovarian cancer patients suitable for PARP inhibitors.

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(6) Rare Disease Genetic Testing

Rare diseases include Thalassemia, Achondroplasia, Osteogenesis Imperfecta, and Spinocerebellar Ataxia. Sofiva collaborates with the Health Promotion Administration and the Taiwan Foundation for Rare Disorders to provide testing and early treatment.

Paternity/Relationship Testing

This DNA test confirms parental relationships with accuracy for confirmation up to 99.99%. It can be performed on blood, oral cells, or tissue.

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(7) Genetic Counseling Services

Genetic counseling is a communication process regarding the occurrence of genetic diseases. Sofiva's professional team helps patients understand disease patterns, recurrence risks, and medical facts while providing psychological support and care.

4. New Products (Services) Planned for Development

Leveraging its competitive advantages in clinical testing technology, the Company is developing genomic testing projects, testing content, and medical application departments in stages:

Development Project	Testing Content	Clinical Application Department
Prenatal & Pre-conception Genomic Testing		
Non-invasive Prenatal Screening (NIPS) PRO	In collaboration with Baylor Genetics (USA), introducing international-grade rare disease detection technology. Expanding the screening to include rare monogenic diseases that are difficult to diagnose via prenatal ultrasound or can only be diagnosed after birth, thereby increasing market competitiveness.	Obstetrics & Gynecology
Carrier Screening Upgrade	In collaboration with Baylor Genetics (USA), introducing international-grade advanced testing technology to upgrade original carrier screening versions by expanding the number of genes detected.	Obstetrics & Gynecology
Cancer Genomic Testing		
Cancer Risk Genomic Testing	In collaboration with Baylor Genetics (USA), introducing international-grade advanced testing technology to upgrade cancer risk screenings by expanding the number of genes detected.	Oncology-related Departments
Rare Disease Genomic Testing		

Development Project	Testing Content	Clinical Application Department
Whole Exome Sequencing (WES)	In collaboration with **Baylor Genetics (USA)**, introducing international-grade rare disease detection technology. Upgrading WES testing specifications, optimizing report turnaround times (TAT), and facilitating single-case diagnosis, accelerated diagnosis, and family diagnosis, supplemented by **Baylor Genetics'** professional genetic counseling.	Rare Disease-related Departments
Whole Genome Sequencing (WGS)	In collaboration with **Baylor Genetics (USA)**, introducing international-grade rare disease detection technology to add new product offerings, supplemented by **Baylor Genetics'** professional genetic counseling.	Rare Disease-related Departments
Service Projects		
Digital Optimization for Testing Data Transmission & Report Delivery	In response to the increasing demand for real-time information and data security in medical institutions, the Company plans to strengthen data exchange mechanisms. Building on existing report delivery processes, API integration and online query mechanisms will be established to progressively promote the digitalization and standardization of the report transmission process. This optimization will improve data transmission efficiency and accuracy, reduce human error risks, and strengthen the stability and stickiness of cooperation with medical institutions, laying the foundation for future EHR integration and digital medicine development.	All Referring Units
Structured Testing Reports & EHR Integration Services	In response to the trend of digitalization and standardization of medical information, the Company is promoting the structuralization of testing reports and data standardization. This involves progressively establishing formats that comply with international data exchange standards (e.g., **FHIR**) to enhance the readability and integration efficiency of testing results within hospital Electronic Health Record (EHR) systems and clinical decision-making workflows. This digital	Oncology-related Departments

Development Project	Testing Content	Clinical Application Department
	strategic layout helps strengthen data governance capabilities and information exchange stability, deepening the long-term stability of cooperation within the digital integration environment of medical institutions.	

(II) Industry Overview

1. Current Status and Development of the Industry

Biotechnology is an emerging field of science and technology that enhances human health and well-being. With the evolution of technology and its integration with other fields, it has been widely applied across different economic sectors. Furthermore, driven by global trends such as changing demographic structures and climatic/environmental shifts, public concern regarding healthcare, quality of life, and environmental sustainability is increasing daily. This has enabled the rapid development of the biotechnology and pharmaceutical industry, which is knowledge-intensive and characterized by cross-disciplinary technical integration. Governments worldwide have also designated the biotech and pharmaceutical industry as a priority for promotion.

Taiwan possesses certain advantages in developing biotech and medical industry innovation, including: top-tier biomedical talent, internationally renowned medical technology, government policy support, and robust market demand. The domestic biotech and medical industry is flourishing. To strengthen domestic biotech capabilities, the government promulgated the "Act for the Development of Biotech and New Pharmaceuticals Industry" and integrated various ministries to promote initiatives such as the "Taiwan Biotech Take-off Diamond Action Plan," the "Action Plan for the Take-off of Taiwan's Biotech Industry," and the "Taiwan Bio-economy Industry Development Plan." These efforts aim to integrate domestic industry with international standards, merge into global markets, and increase the visibility and market share of Taiwan's biotech and medical industry in the global market.

Furthermore, since the completion of "Gene Decoding" in 2000, topics related to gene sequencing have become a global focus. Combined with the continuous evolution of breakthrough Next-Generation Sequencing (NGS) technology, human genome-related services have emerged. Consequently, DNA sequencing technology has played a vital role in expanding life sciences research and genetic medicine, significantly improving DNA sequencing efficiency and costs while expanding into diversified market applications. Through various attempts, scientists have developed what is known as "Precision Medicine." Precision medicine will lead a new era of medicine, in which genetic testing plays a critical role. Through the concept of cross-industry and technical integration, planning personalized and customized medical care is an inevitable development trend.

Sofiva Genomics focuses on genomic medicine, deeply cultivating the fields of genetic testing, prenatal diagnosis, and genetic counseling. We possess the capability to transition from research and development (R&D) to product development and commercialization, making us a highly potential innovative enterprise. Focusing primarily on maternal-fetal medical testing services, we collaborate with the internationally renowned gene sequencing leader Illumina and the world-famous enterprise Roche to share genomic databases and clinical analysis resources, providing international-grade localized testing services.

Advanced Next-Generation Sequencing (NGS) and gene chip (microarray) technologies are also Sofiva's technical expertise and core development services. Currently, these have been applied to pre-conception (non-invasive) preimplantation genetic testing for aneuploidies (PGT-A/niPGT-A), non-invasive prenatal screening (NIPS v1.0/v2.0/v3.0) during pregnancy, chromosomal screening, and comprehensive composite gene chips (Array v1.0/v2.0/v3.0), etc. These have further evolved into personalized precision medicine and medication genetic testing services, such as: cancer genetic testing, hereditary cancer genetic testing, and endometrial cancer molecular subtyping. We will continue to synchronize with international trends, providing advanced genetic diagnosis and genetic counseling to implement one-stop, comprehensive preventive medicine and health management services.

Relationship among the Upstream, Midstream, and Downstream Sectors of the Industry

In the past, the precision medicine industry chain focused more on technological innovation and market promotion capabilities. In recent years, as regulatory systems and reimbursement mechanisms have gradually matured, the systemic connectivity and compliance requirements across all segments of the industry chain have significantly increased.

Upstream: The upstream sector mainly consists of suppliers and manufacturers of molecular biological testing instruments, sequencing instruments, and reagents. Suppliers of molecular biological testing instruments and reagents are primarily concentrated among: Roche, Siemens, Abbott, and Danaher. Other rising stars include Thermo Fisher Scientific, Alere, and Sysmex, each possessing advantages in various sub-fields. The entry barrier for sequencing instruments is high; currently, the market is primarily monopolized by two foreign giants, Illumina and Thermo Fisher Scientific, with Illumina specifically holding a market share of over 80%. These suppliers represent the largest segment in the current upstream genomic medicine industry chain. Due to high technical barriers and closed systems, it is difficult for emerging enterprises to break this monopoly in a short period.

Following clinical evidence and the increasing emphasis on regulatory systems globally, the development of upstream manufacturers must consider clinical needs and compliance while coordinating with standardization and digital integration requirements to meet future industrial demands. Taking Taiwan as an example, with the advancement of the "Regulations Governing the Application of Specific Medical Technology, Instruments and Medical Devices" (hereinafter "Specific Medical Technology Regulations") and the National Health Insurance (NHI) reimbursement system, upstream suppliers of reagents, testing kits, and information systems must comply with information security and regulatory requirements, including the source of instruments, source code, and cloud architecture compliance. Furthermore, if testing kits fail to meet the genetic specifications and technical requirements for NHI reimbursement, it will affect market adoption, prompting the industry to gradually concentrate toward compliance and standardization.

Midstream: The midstream sector consists of genetic testing service providers, including sequencing services and bioinformatics data analysis. Our Company belongs to this category of testing service providers. Both domestic and international genetic testing services are flourishing, primarily focusing on basic research in genomic medicine, clinical development and application, and the provision of testing services. This field is the fastest-growing and exhibits a competitive trend of accelerated decentralization in the short term. However, the provision of such services requires many complete supporting elements, including high professional expertise and R&D capabilities, strong bioinformatics analysis capabilities, rapid and accurate report delivery, and follow-up professional counseling and diagnosis. Once the industry model matures and possesses sustained deployment capabilities, leading enterprises in the industry will emerge.

As precision medicine is gradually incorporated into clinical decision-making and payment systems, institutional practical capabilities and data governance capabilities have simultaneously become key competitive dimensions for midstream operators. Practical experience in institutional matters such as implementation plans and NHI reimbursement applications, data standardization, traceability, and system integration capabilities all directly affect service implementation and market adoption rates. Based on its judgment of future medical data governance trends, the Company has established a professional team to collaborate with medical institutions in completing relevant application procedures. It has also proactively constructed a framework for raw data preservation and report structuralization capabilities, gradually introducing the FHIR international standard format, online query mechanisms, and API integration mechanisms.

Beyond institutional and digital integration capabilities, the Company also emphasizes the construction of cross-departmental collaboration and institutional synergistic capabilities. Through a dedicated team, the Company establishes stable communication mechanisms with medical institutions to shorten administrative processes and the time spent on reviews and back-and-forth communication, strengthening the foundation of cooperative trust. The accumulation of such soft power ensures that institutional alignment is not limited to documentary compliance but is transformed into stable and replicable operating processes. Furthermore, the group to which the Company belongs possesses medical field resources, allowing for the verification of institutional processes and testing of information systems within an internal environment, including practical

drills for NHI declaration processes, data uploading, and system integration. This "Field Validation" capability helps shorten the introduction time for new systems and ensures the stability and system compatibility of external services, enabling the Company to complete institutional alignment and digital integration work more efficiently. The establishment of these capabilities allows the Company to smoothly connect with policy requirements as regulatory systems and NHI reimbursement regulations become clearer, while simultaneously reducing the administrative and information integration burdens on medical institutions.

Downstream: The downstream sector consists of end-users, mainly including clinical application sites such as hospitals and clinics, as well as academic and research institutions such as schools and pharmaceutical research centers. In terms of application areas, the maternal-fetal health field, represented by Sofiva Non-Invasive Prenatal Screening (NIPS), is currently relatively mature. The most valuable future areas include cancer screening and personalized medication treatment, among others, as well as hereditary genetic testing, pathogenic gene testing, pathogenic microorganism testing, and disease risk assessment.

When providing testing, medical institutions now consider more than just price, technology, and data delivery speed. Under regulatory and diverse payment systems, they also incorporate various operational stages, such as the application for implementation plans during the establishment phase, NHI VPN settings, and local health bureau self-pay approvals. During the delivery phase, they face heavy regulations such as Molecular Tumor Board (MTB) operations, NHI declarations, and data uploading. Institutions with complete administrative and information integration capabilities possess a developmental advantage, while institutions with heavier administrative burdens tend to cooperate deeply with professional external agencies (such as the Company) that possess digital alignment service capabilities. The decision-making standard for medical institutions is shifting from "price and technology" to a "comprehensive evaluation of technology, compliance, and administrative integration capabilities."

Overall, as systems and payment frameworks gradually mature, the precision medicine industry chain has shifted from single-point competition to competition based on cross-segment integration

and institutional adaptation capabilities. Supply chain synergistic capability will become the key winning factor in the future.

Various Development Trends of Products

Since Watson and Crick discovered the double-helix structure of DNA in 1953, new technologies related to molecular biology have appeared successively, such as Sanger sequencing, radioactive and non-radioactive isotope labeling, electrophoresis, chromatography, nucleic acid purification, liquid-phase and solid-phase hybridization, genetic engineering, restriction endonucleases, Polymerase Chain Reaction (PCR), capillary electrophoresis, real-time fluorescent PCR, gene chips, mass spectrometry, and Next-Generation Sequencing (NGS).

In the past, testing technology could only use a single genetic testing technique or platform to perform genetic diagnosis for a specific single gene, serving as the basis for detecting genetic variations. However, these technologies often encounter bottlenecks when faced with polygenic diseases or extremely large sample volumes, frequently requiring multiple experiments, resulting in excessively long testing times, high testing costs, and difficulty in interpreting results. The emergence of Next-Generation Sequencing (NGS) provided the optimal solution. After more than a decade of evolution and development, it has become the most accurate DNA sequencing method globally.

Molecular biomedical research and development are progressing rapidly, and the decoding of genetic factors for humans and various organisms continues to be completed. This has made clinical molecular diagnosis and genomic medicine highly active. Non-invasive testing methods have risen, automation levels are continuously improving, experimental times are shortening with high efficiency, accuracy has significantly increased, and costs have decreased. The rapid development of these technologies and platforms allows genetic medicine research and the clinical diagnosis and treatment of new technologies to complement each other.

According to the Frost & Sullivan market research report, the global in-vitro diagnostic (excluding diabetes monitoring) market was approximately US$43.6 billion in 2012 and was expected to reach US$58.8 billion by 2018, with a compound annual growth rate (CAGR) of 5.1%. The United States

is the global center for in-vitro diagnostic innovation and the largest demand market, still maintaining 3-5% growth annually. Europe has been affected by the economic crisis, and the in-vitro diagnostic equipment market there has declined over the past two years. However, Europe and the US still account for over 75% of the global market. The driving force for the global market mainly comes from emerging markets, such as Mainland China and ASEAN countries.

Furthermore, genetic testing was mostly used for academic research in its early stages and did not achieve breakthrough development until NGS technology matured in 2008. According to BCC Research, the global gene sequencing market scale grew from US$8 million in 2007 to approximately US$4.5 billion in 2013, and it is expected to maintain a growth rate of over 20% in the coming years, reaching approximately US$11.7 billion by 2018.

With the elevation of testing technology and service levels, public awareness of disease prevention and testing is increasing, significantly boosting market growth. The entire genomic medicine industry is in its ascendancy, and many companies are willing to invest in its development. However, it must be admitted that this industry has high barriers, significant competition, and rapid changes. It is believed that the strong will prevail in the future, and through cooperation and mergers/acquisitions, value-added services will be created to effectively safeguard public health, improve clinical medical care outcomes, and initiate a brand-new era of modern medicine.

As the precision medicine system matures and regulatory mechanisms become clearer, the development of genetic testing products has shifted from competition in testing technology and market promotion to a comprehensive competition incorporating "institutional integration" and "digital service capabilities."

Future product development trends include:

(1) Institutional Compliance and Quality Standardization

Under the regulatory framework of the "Specific Medical Technology Regulations," products must possess comprehensive quality systems and regulatory adaptation capabilities. Product value is

reflected not only in testing content but also in institutional compatibility, quality consistency, and clinical execution stability.

(2) Data-Driven Information Delivery and Standardization

As medical institutions' requirements for data immediacy, accuracy, and information security increase, the delivery model for testing reports has gradually moved toward digitalization and standardization. The Company plans to strengthen data exchange mechanisms, including:

- Promoting process digitalization and API integration to optimize report transmission efficiency and reduce risks from manual processing.
- Introducing international data exchange standards (such as FHIR) to enhance the integration of testing reports with medical institutions' Electronic Health Records (EHR) and clinical decision support systems.

  This digital layout helps improve cooperative stability and data governance capabilities, establishing a foundation for the subsequent development of digital medical applications.

  (3) Connectivity with Payment Systems and Market Accessibility

  Genetic testing has gradually formed a multi-track payment model. Taking cancer testing as an example, product competitiveness depends not only on technology but also on integrating NHI NGS reimbursement regulations, targeted drug reimbursement conditions, professional society plans, and other subsidy mechanisms. Furthermore, in the maternal-fetal testing field, products must also possess the flexibility to adjust in response to different subsidy regulations from local governments to meet the needs of diverse settings. To enhance institutional compatibility and market accessibility, product development must balance clinical evidence integrity, report standardization, and administrative process adaptation capabilities.

  (4) Integration with Medical Fields and Increasing Insurance Demand

As precision medicine applications deepen, the demand for the integration of commercial insurance and medical fields is gradually increasing. Beyond technology, testing services must also possess process collaboration and administrative compliance capabilities with medical institutions to construct a more complete medical service environment.

Product Competition

Sofiva Genomics' primary core capabilities are genetic diagnosis, molecular testing, and genetic counseling, providing testing for reproductive medicine, prenatal/pre-conception, newborns, cancer, rare diseases, and precision medication. Leading professional R&D technology and an outstanding team have secured the Company a place in the Asian genomic medicine field.

The Company has completed many cases of preimplantation genetic testing for monogenic disorders (PGT-M), helping many parents with hereditary diseases give birth to healthy babies. Through preimplantation genetic testing for aneuploidies (PGT-A), we assist couples across Taiwan with infertility, chromosomal abnormalities, or prone to miscarriages in successfully conceiving the next generation. Using Placental Growth Factor (PlGF) and hemodynamics to predict preeclampsia in clinical diagnosis has helped many mothers with early prevention and treatment. Spinal Muscular Atrophy (SMA) and carrier screening allow for early identification of carriers and provide disease counseling, helping individuals understand risks early and assisting physicians in subsequent clinical evaluations. The introduction of gene chips (aCGH) into prenatal diagnosis has seen over tens of thousands of cases tested, aiding in early diagnosis. Using Next-Generation Sequencing (NGS) at 10 weeks of pregnancy for non-invasive prenatal screening of chromosomes, common microdeletions, and rare musculoskeletal diseases (which are typically only discovered in late stages) gives parents early peace of mind. Newborn genetic screening encompasses up to 12 categories of disease screening, including sensorineural hearing loss, congenital central hypoventilation syndrome, congenital cytomegalovirus (CMV), and the FLG gene for atopic dermatitis, ensuring newborn health. We assist minority groups in Taiwan with genetic family diagnosis for rare diseases, provide preventive medicine testing for healthy individuals and those with family histories of cancer, monitor the progress of cancer for cancer patients to seek more suitable treatment strategies, and coordinate with pharmaceutical companies for medication genetic

testing prior to the use of the latest cancer drugs. Additionally, we address the demand for customized precision medicine research, such as for chronic and cardiovascular diseases, and develop personalized genetic services such as paternity/relationship testing.

Compared to other domestic manufacturers, many of whom introduce standardized foreign tests or offer limited testing items, Sofiva Genomics possesses the highest breadth of testing and safe, rapid localized testing services. We also provide complete supporting services, from pre-test nursing and counseling to subsequent genetic counseling and physician diagnosis. This one-stop service ensures customer satisfaction and peace of mind. Our contracted institutions exceed 400, and the number of customers served is the highest in Taiwan.

As the precision medicine market enters a mature stage, the core competition in the genetic testing industry has shifted from testing technology and market promotion to a comprehensive competition involving institutional integration and digital service capabilities. In addition to its existing complete layout in reproductive medicine, prenatal testing, cancer, and rare disease testing, the Company has strengthened the following competitive advantages in recent years:

(1) Institutional Adaptation and Compliance Capabilities: Under the regulatory framework of the "Specific Medical Technology Regulations" and NHI supervision, the Company possesses complete experience in managing implementation plans, NHI VPN declaration collaboration, and practical experience in local health bureau self-pay applications. This enables us to assist medical institutions in stably completing institutional alignment and administrative process integration, ensuring that testing services are executed compliantly and successfully enter the medical field, forming an institutional competitive advantage.

(2) Digital Integration Capabilities: The Company actively promotes API integration for testing data, online query mechanisms, and FHIR-structured report construction, allowing testing results to be integrated into medical institutions' EHR and clinical workflows. Through digital process optimization, we not only improve data exchange efficiency and information security management but also strengthen the depth of system integration and service stability with cooperative medical institutions.

(3) Connectivity with Payment Systems: As cancer testing gradually forms a multi-track payment model, the Company possesses the capability to integrate clinical evidence, standardize report specifications, and collaborate on administrative processes. This allows us to respond to the developmental needs of NHI reimbursement, professional society plans, and other subsidy mechanisms, enhancing the adaptability and sustainability of products within the institutional environment.

List of Service Offerings: Sofiva Genomics vs. Major Competitors

Testing Category / Item	Sofiva	Competitor A	Competitor B	Competitor C	Competitor D	Competitor E	Competitor F	Competitor G
Reproductive Medicine Testing								
Preimplantation Genetic Testing for Monogenic disorders (PGT-M)	V	V	V					
Preimplantation Genetic Testing for Aneuploidies (PGT-A)	V	V	V	V				
Non-invasive Preimplantation Genetic Testing for	V	V						

Testing Category / Item	Sofiva	Competitor A	Competitor B	Competitor C	Competitor D	Competitor E	Competitor F	Competitor G
Aneuploidies (niPGT-A)								
Prenatal & Pre-conception Testing								
Congenital Infection Screening (TORCH)	V							
Folate Metabolism Genetic Testing - MTHFR Gene	V							
Spinal Muscular Atrophy (SMA) Genetic Testing - SMN Gene	V		V	V		V		
Fragile X Syndrome Genetic Testing - FMR1 Gene	V		V	V		V		

Testing Category / Item	Sofiva	Competitor A	Competitor B	Competitor C	Competitor D	Competitor E	Competitor F	Competitor G
Sofiva Carrier Screening	V	V	V	V				
Preeclampsia Early/Middle-Late Trimester Risk Assessment	V		V					
Sofiva Non-Invasive Prenatal Screening (NIPS v1.0/v2.0)	V		V	V	V	V		
Sofiva Non-Invasive Prenatal Screening (NIPS v3.0)	V				V			
Maternal Blood Down Syndrome Screening	V		V					
Cytogenetic Examination (Karyotyping)	V							

Testing Category / Item	Sofiva	Competitor A	Competitor B	Competitor C	Competitor D	Competitor E	Competitor F	Competitor G
Comprehensive Array Comparative Genomic Hybridization (Array v1.0)	V		V		V	V		
Comprehensive Array Comparative Genomic Hybridization (Array v2.0/v3.0)	V							
Newborn Testing								
Newborn Genetic Screening (Baby Scan)	V							
Sensorineural Hearing Loss Genetic Testing	V				V			
Congenital Central Hypoventilation Syndrome (CCHS) Genetic Testing	V				V			

Testing Category / Item	Sofiva	Competitor A	Competitor B	Competitor C	Competitor D	Competitor E	Competitor F	Competitor G
Congenital Cytomegalovirus (CMV) Infection Testing	V				V			
Atopic Dermatitis Allergy Genetic Testing - FLG Gene	V							
Rare Disease Genetic Testing	V	V	V	V				
Cancer Genomic Testing								
Cancer Risk Genetic Testing	V						V	
Cancer Monitoring Genetic Testing	V						V	V
Cancer Genomic Screening	V							

Testing Category / Item	Sofiva	Competitor A	Competitor B	Competitor C	Competitor D	Competitor E	Competitor F	Competitor G
Human Papillomavirus (HPV) Screening	V							
Precision Medication Genetic Testing								
BRCA1/2	V						V	
Prostate Cancer Genetic Testing	V							
Endometrial Cancer Molecular Subtyping	V							
HRD Testing	V						V	
CGP Cancer Genetic Testing	V							V

Currently, beyond the Taiwan market, Sofiva Genomics has established a subsidiary laboratory in Thailand. We maintain stable partnerships with fixed collaborating units and have fostered long-term cooperation in regions including Japan, Australia, Greece, Malaysia, and Indonesia. With high technical proficiency and a mature business operation model, our scale of development far exceeds that of typical small-scale testing companies. We stand as a premier and representative genomic medicine service provider in the Asian region.

5. Specific Medical Technology Regulations & LDTs

With the gradual maturation of clinical applications in precision medicine, genetic testing has extended from the self-pay market into clinical guidelines and the National Health Insurance (NHI) reimbursement system. To ensure testing quality and execution safety, the government has progressively established regulatory mechanisms. The certification system for relevant laboratories, promoted by the Taiwan Food and Drug Administration (TFDA) under the Ministry of Health and Welfare (MOHW), has become the standard for industrial operations. The Company actively cooperates with the policy requirements of the Ministry of Health and Welfare, implementing various laboratory certifications and regulatory compliance tasks.

According to the "Regulations Governing the Application of Specific Medical Technology, Instruments and Medical Devices" (hereinafter "Specific Medical Technology Regulations"), medical institutions performing specific genetic testing must formulate implementation plans and obtain approval from the central competent authority before execution. Simultaneously, the regulations stipulate that laboratories performing these tests must obtain relevant laboratory qualifications recognized by the competent authority.

The Company continues to strengthen its quality systems and institutional adaptation capabilities, completing relevant certifications and process establishments in accordance with regulatory requirements. We have established dedicated regulatory and quality management mechanisms to assist medical institutions in completing implementation plan applications and execution management, ensuring that testing services meet regulatory requirements and operate stably.

In terms of quality system construction, the Company has obtained the following certifications:

- **September 2021:** Obtained the "List Registration for Precision Medicine Molecular Testing Laboratories" from the TFDA, Ministry of Health and Welfare.
- **March 2023:** Obtained the international "ISO 15189 Medical Laboratory Accreditation."
- **October 2025:** Obtained the "Accreditation for Precision Medicine Molecular Testing Laboratories" from the TFDA, Ministry of Health and Welfare.

As the system continues to be optimized, the Company has established internal regulatory monitoring and dynamic adjustment mechanisms. As of 2025, the Company has assisted medical institutions in completing thousands of implementation plan applications and management cases, accumulating complete operational experience and cross-departmental collaboration processes.

The approval of implementation plans is a critical prerequisite for medical institutions to apply for NHI reimbursement for Next-Generation Sequencing (NGS) and cancer targeted drug reimbursements. Through institutional alignment and case management experience, the Company assists medical institutions in enhancing the stability and compliance of the declaration process and strengthens the execution efficiency of testing services under the reimbursement system. The accumulation of such volume and practical experience helps enhance the Company's operational stability and cooperative stickiness within the regulatory environment.

Laboratory Accreditation

In recent years, with the rapid development of precision medicine and molecular diagnostic technologies, the medical testing industry has gradually evolved from traditional testing service models toward a highly specialized medical professional field under rigorous regulatory supervision. Under this trend, the competent authorities' requirements for quality management and technical capabilities of medical laboratories have been increasing daily. International quality management standards, represented by ISO 15189, have become key criteria for measuring the testing quality and professional capabilities of medical laboratories.

According to the provisions of the "Specific Medical Technology Regulations" by the Ministry of Health and Welfare, laboratories must obtain accreditation qualifications approved by the competent authority before performing Laboratory Developed Tests (LDTs) and providing relevant testing services. This ensures the accuracy and quality stability of testing results. Furthermore, obtaining accreditation provides important support for subsequent applications for relevant NHI reimbursements.

In this highly regulated and quality-oriented industrial environment, laboratory accreditation is not only a necessary condition for regulatory compliance but also a concrete manifestation of an enterprise's core competitiveness. Only with a complete quality management system and sound regulatory compliance mechanisms can long-term trust and a professional reputation be established in the medical market.

The Company continuously invests resources to strengthen its quality management system, adopting a dual-track strategy of "Domestic Regulatory Compliance Management" and "International Quality Standard Accreditation." We construct complete laboratory management systems and regulatory compliance frameworks to ensure that all testing services meet domestic regulatory requirements and international standards, thereby enhancing market trust and competitive advantage and laying a solid foundation for the Company's long-term operational development.

Under this framework, the Company's laboratory continues to follow international standards and domestic regulatory norms, progressively expanding the scope of accreditation. In addition to having obtained ISO 15189 and LDTs accreditations, the Company is also actively applying for accreditation for newly developed testing items to continuously improve testing quality, regulatory compliance capabilities, and clinical application value.

The results of laboratory accreditation and quality management are explained as follows:

(1) ISO 15189 Medical Laboratory Accreditation The laboratory passed ISO 15189 Medical Laboratory Accreditation in March 2023 and has continuously maintained its accreditation status. This accreditation standard sets clear specifications for the technical capabilities, method validation, quality control, risk management, and continuous improvement mechanisms of medical laboratories. Through regular external assessments and supervisory audits, we continuously strengthen testing process management and quality monitoring to ensure that report results achieve professional and internationally recognized levels.

(2) LDTs Precision Medicine Molecular Testing Laboratory Accreditation In accordance with the "Specific Medical Technology Regulations," the Company obtained LDTs Precision Medicine

Molecular Testing Laboratory Accreditation from the central competent authority, the TFDA of the Ministry of Health and Welfare, in October 2025. This accreditation covers audit items such as validation of testing methods and continuous quality monitoring mechanisms, demonstrating the Company's technical capabilities and professional strength in regulatory compliance for testing items.

(3) Accreditation Goals for Newly Developed Testing Items Testing items for which new accreditation applications have been submitted this year include Human Papillomavirus (HPV) screening and Alzheimer's disease genetic testing (APOE gene). Method validation, quality control, report accuracy, and clinical application for each testing item are handled in accordance with accreditation specifications. It is expected that accreditation qualifications will be obtained in the first quarter of 2026.

The Company has constructed a complete regulatory compliance framework and continues to refine its testing quality and laboratory management mechanisms. Simultaneously, we maintain multiple accreditation qualifications, including ISO 15189 and LDTs, to comply with the latest regulatory requirements and strengthen regulatory adaptability and organizational resilience, ensuring the stable and sustainable development of the Company's operations.

NGS NHI Reimbursement System and Digital Response Strategy

As cancer treatment enters the era of precision medicine, diverse therapies such as targeted therapy, immunotherapy, and Antibody-Drug Conjugates (ADC) have become the clinical mainstream. Since many NHI drug reimbursements require the submission of genetic testing reports, the importance of Next-Generation Sequencing (NGS) testing is increasing daily, receiving high attention from both clinical and government sectors.

The National Health Insurance Administration (NHIA) of the Ministry of Health and Welfare officially incorporated NGS testing into NHI reimbursement starting in May 2024, providing subsidies ranging from 10,000 to 30,000 points for various cancers such as non-small cell lung

cancer, triple-negative breast cancer, and ovarian cancer. To ensure quality, the NHIA established relevant reimbursement conditions, with key requirements as follows:

- **Medical Institution Qualification:** Limited to medical centers, regional hospitals, and hospitals with cancer care quality certification.
- **Cross-disciplinary Collaboration:** Institutions must establish a "Molecular Tumor Board (MTB)" to provide professional treatment recommendations.
- **Data Governance Requirements:** Testing results must be uploaded to designated databases and must meet specific data standardization requirements.
- **Institutional Compliance Prerequisite:** Applications for reimbursement must pass the approval and filing of the institution's "Specific Medical Technology Implementation Plan."
- **Technical Specification Limitations:** Testing kits must cover specific genetic loci and use designated specimen types.

The specifications and accreditation conditions of the Company's relevant testing services have been adapted according to current NHI regulations. We possess practical experience in assisting medical institutions with implementation plans, self-pay applications to local health bureaus, and NHI VPN applications.

In response to the "Data Governance" trend emphasized by the NHIA, the Company has followed the policy direction and progressively completed the following deployments:

- **Digitalization and Structured Management:** Established a framework for raw data preservation and standardized operating procedures for reports to ensure data integrity, traceability, and compliance with statutory preservation periods. Through automated data generation and transmission mechanisms, we reduce human processing risks and strengthen data consistency.
- **Institutional Adaptation and System Integration:** Actively responded to medical institution needs by promoting API integration, online query mechanisms, and the capability to output FHIR international standard formats. We implement encryption and permission control mechanisms during the data transmission process and establish information

alignment processes following information security laws, regulations, and guiding principles to strengthen personal data protection and transmission security.

The aforementioned infrastructure aims to support the NHI data uploading requirements of medical institutions and drive the transformation of testing services toward "Digital Medical Integrated Services." This helps optimize the information alignment process at the institutional end, maintaining long-term service stability while ensuring information security and patient privacy, and enhancing the cooperative stickiness with medical institutions.

慧智基因－整合的力量

慧智基因擁有全方位的六大類檢測服務，包含**生殖醫學檢測**、**產前-孕前檢測**、**新生兒檢測**、**癌症基因檢測**、**罕見疾病基因檢測**以及**精準用藥基因檢測**。

慧智基因搭建臨床醫學與基礎研究的橋樑，開發多種獨創具有臨床價值的基因檢測服務，面對每次的檢測任務堅持全程在台檢測，只為帶給您安心與信任。

小細節 大不同
Details Make Differences

全球佈局

- **立足台灣基因檢測的領導地位**
- **亞太區最具規模的基因醫學實驗室**
- **積極開發海外市場將技術拓展到世界各地**

慧智基因目前已在泰國曼谷成立第一間海外子公司，未來將持續開發更多元的商業模式，並將專業的基因檢測與遺傳諮詢服務拓展到世界各地。

企業核心與價值

品質認證

ilac-MRA TAF Medical Laboratory 4062

全國認證基金會
實驗室品質管理系統認證
- 國際標準ISO15189
- 實驗室能力認可

LDTs 精準醫療分子檢測實驗室 0008

衛福部食藥署(TFDA)
精準醫療分子檢測實驗室
- 認證編號 LDT0008
- 精準醫療分子檢測與服務品質

ilac-MRA TAF Medical Laboratory 3690

ilac-MRA TAF Medical Laboratory 2811

illumina® 國際原廠illumina®
NGS技術轉移

(III) Overview of Technology and R&D

1. R&D Expenses Invested in the Most Recent Year and up to the Date of Publication of the Annual Report

Unit: NT$ thousands

Year	2024 (Fiscal Year 113)	2025 (Fiscal Year 114)
R&D Expenses	9,978	9,977

2. Successfully Developed Technologies or Products in the Most Recent Year and up to the Date of Publication of the Annual Report

Year	Product Item	Application/Purpose
2016 (Year 105)	Congenital Cytomegalovirus (CMV) Infection Testing	Taiwan sees approximately 3,600 newborns infected with CMV annually. 8% of congenital hearing loss cases are caused by CMV. Performing this test after birth allows for early detection and treatment.
	Atopic Dermatitis Genetic Testing - FLG Gene	Atopic dermatitis is one of the most common chronic childhood skin diseases. According to official statistics, 6.8% of the population suffers from this; early prevention can reduce the onset rate by over 30%.
2017 (Year 106)	EGFR Genetic Testing	Recognized by the US FDA as a criteria for targeted drug selection. Detecting circulating tumor DNA (ctDNA) avoids biopsy inconsistencies due to tumor

Year	Product Item	Application/Purpose
		heterogeneity, providing a boon for patients unfit for tissue biopsy.
	EP Breast Cancer Genetic Testing	Reduces the suffering of chemotherapy. For breast cancer patients with unclear metastasis risk, 61% are identified as low-risk after this test, allowing doctors to avoid over-treatment or under-treatment.
	Sofiva Non-Invasive Prenatal Screening (NIPS) Upgrade	Further improves testing performance. Traditional tests require amniocentesis after 15 weeks; this upgrade allows testing fetal cell-free DNA at 10 weeks for 10 types of specific monogenic diseases.
2018 (Year 107)	Sofiva Cancer Monitoring / Cancer Target+ / Cancer Scan / Cancer Tracking / Cancer Screening	Utilizes ctDNA to provide cancer tracking, monitoring, and drug selection. It can detect cancer changes half a year earlier than traditional imaging or tumor markers, providing early warning and treatment adjustments.
	Sofiva Comprehensive Array Comparative Genomic Hybridization (aCGH)	Combines traditional chips with NGS. At 15 weeks of pregnancy, it tests fetal amniotic fluid for thousands of variations and up to 82 types of specific monogenic rare diseases in one test.
2019 (Year 108)	Sofiva Carrier Screening	Requires only a blood draw to screen up to 331 types of recessive hereditary diseases, helping couples understand their risks of passing on diseases to the next generation.
	Newborn Metabolic Screening	Identifies congenital metabolic disorders with non-obvious symptoms. Currently expanded to overseas markets (Indonesia,

Year	Product Item	Application/Purpose
		Vietnam, etc.), allowing for treatment through diet or medication to ensure normal development.
	Sofiva Cancer Monitoring Genetic Testing	Liquid biopsy monitoring for up to 249 genes. Detects recurrence or metastasis in cancer patients earlier via ctDNA, allowing doctors to change treatment plans for better care.
2020 (Year 109)	Sofiva Newborn Genetic Screening	Uses NGS to screen over 200 diseases and related genes. For asymptomatic newborns, it screens for disease risks and drug allergies; for symptomatic ones, it aids in rapid clinical diagnosis.
2021 (Year 110)	Sofiva Cancer Risk Genetic Testing	5-10% of cancers are hereditary. This test covers common cancers (Breast, Colorectal, Endometrial, Ovarian, Prostate, Lung, etc.) to enhance vigilance for those with family histories.
	Non-invasive Preimplantation Genetic Testing for Aneuploidies (niPGT-A)	Uses cfDNA in the embryo culture medium to detect chromosomal ploidy via NGS, providing embryo potential grading without the risks of invasive biopsy.
	Endometrial Cancer Molecular Subtyping	Based on NCCN guidelines, subtyping endometrial cancer into 4 categories via genomic analysis (beyond traditional pathology) for more precise treatment strategy adjustments.
2022 (Year 111)	Prostate Cancer Genetic Testing	Identifies suitability for PARP inhibitors in mCRPC patients. Includes 14 DNA repair-

Year	Product Item	Application/Purpose
		related genes such as BRCA1/2 to enhance treatment effectiveness.
	Sofiva Cancer Screening (Updated)	Liquid biopsy can detect cancer signals half a year before imaging. This updated version includes common male and female cancer screening items tailored for health checkup center needs.
	Sofiva Carrier Screening (Updated)	Updated based on international guidelines and high carrier rates in East Asian populations, upgrading technology to Full Exome Sequencing for more complete detection content.
	Sofiva HRD Testing	Detects 28 HRR genes (including BRCA1/2) and the Genomic Integrity Index (GII), helping ovarian cancer patients identify suitability for PARP inhibitor targeted therapy.
2023 (Year 112)	Sofiva CGP Cancer Genetic Testing	Comprehensive analysis of 324 cancer-related genes using NGS, capable of detecting 4 types of genomic variants and 3 genomic signatures.
	Sofiva Cancer Monitoring (Lung/Breast/Colorectal/Biliary/Urothelial)	Designed for specific cancers to find targeted drugs and common mutations. Analyzes FDA-approved markers via tissue or liquid biopsy (ctDNA) for optimal treatment selection.
2024 (Year 113)	Sofiva CGP Cancer Genetic Testing (Updated)	Upgraded from 324 to 335 genes, including HRDsig as a new signature to provide patients with more comprehensive and total information.

Year	Product Item	Application/Purpose
	Alzheimer's Disease Genetic Risk Testing	Analyzes the APOE gene to categorize individual risk types for Alzheimer's, assisting in early understanding and preventive measures.
2025 (Year 114)	Sofiva HRD Testing (Updated)	Expanded to 28 genes for breast cancer targeted drug needs using tumor tissue, assisting clinicians in treatment decision-making for personalized precision medicine.
	Sofiva Cancer Screening (Cancer Scan)	Detects 77 cancer-related genes covering 30 common cancers. This liquid biopsy (ctDNA) method allows healthy individuals to understand their status early for improved quality of life.
	Preimplantation Genetic Testing for Aneuploidies (PGT-A) Upgrade	Utilizes the Vitrolife EmbryoMap SNP platform to add SNP technology to PGT-A for enhanced ploidy detection, contamination checking, and optimized chromosomal analysis.

(IV) Long-term and Short-term Business Development Plans

1. Short-term Development Plans

(1) Focus on the Research and Development of Genomic Medicine The goal of genetic diagnosis is to establish the foundation for translational medicine. Its essence lies in personalized medicine—developing testing items that meet clinical needs based on clinicians' requirements and genomic research strategies. Sofiva has long focused on the R&D of genomic and medical genetics, and this will remain unchanged. For a long time, we have been the preferred genetic testing partner for numerous medical institutions and research organizations in Taiwan, fulfilling our social responsibility. Our management team and the majority of our employees come from academic backgrounds and have collaborated with renowned domestic medical and research institutions. Examples include assisting National Taiwan University Hospital and Mackay Memorial Hospital in disease gene analysis and helping Academia Sinica confirm variant gene loci in rare disease patients. Consequently, we not only maintain first-rate domestic levels of technical and innovative power but also directly address the needs of physicians and the public by developing products that satisfy customer requirements.

(2) Leading the Way in Providing Internationalized Local Services As genomic medicine evolves rapidly, we will continue to strengthen our core competitiveness. R&D and technical professionals undergo continuous training, academic research, and clinical application. We also continuously purchase and update instrument equipment worth millions of NT dollars to ensure our genomic and hereditary disease databases remain vast and complete, maintaining our R&D and technology at the pinnacle. In terms of operation, Sofiva actively collaborates with global genomic leaders to provide internationalized local services. We maintain a rigorous and cautious research attitude, utilizing the latest high-precision technology and outstanding R&D skills to serve society with testing products at reasonable prices. Meanwhile, through research resources and marketing promotion, we aim to commercialize R&D results, thereby strengthening the foundation of the domestic biotech industry.

(3) Rooted in Taiwan with a Global Vision Sofiva possesses solid R&D, technical, and service capabilities, along with international-grade laboratory specifications and expertise, striving to

provide customers with the most advanced and high-quality services. Currently, we have fixed partners in Thailand, Hong Kong, Indonesia, Vietnam, and the Philippines. Furthermore, we have established long-term cooperative relationships in Japan, Australia, Greece, Malaysia, and other Southeast Asian countries. In the future, we will more actively expand our business scope and service regions to provide more overseas customers with high-quality genetic diagnosis and genetic counseling services.

(4) Regulatory Compliance and National Policies With the continuous optimization of the genetic testing system and the clarification of the regulatory framework, the Company regards regulatory compliance as the core foundation of operational management. We have established a systematic compliance management mechanism to ensure that "business development" aligns with "national policy" directions. To strengthen institutional adaptation and operational stability, the Company's specific measures are as follows:

- **A. Strengthening Internal System Construction and Risk Management Mechanisms:** Continuously track regulatory dynamics and policy trends of competent authorities. Implement standardized document management and tracking mechanisms for Implementation Plan cases. Obtain multiple compliance certifications (including international **ISO 15189** and TFDA **Precision Medicine Molecular Testing Laboratory Accreditation**) to ensure internal processes meet regulatory requirements and enhance rapid response capabilities to regulatory changes.
- **B. Deepening Institutional Alignment and Digital Governance with Medical Institutions:** Leveraging extensive experience in Implementation Plan operations, local health bureau self-pay applications, and NHI declaration practices, the Company assists partner medical institutions in optimizing institutional alignment processes. We have established digital integration capabilities such as **FHIR** international standard formats, online query mechanisms, and **API integration** to reduce administrative burdens for hospitals and ensure data consistency.
- **C. Implementing Clinical Field Validation and Process Optimization:** Utilizing the medical field resources within the group to conduct practical drills and system testing for new systems (such as NHI NGS declarations and data governance requirements). This

ensures that digital solutions are highly stable before being promoted to external partner institutions, further consolidating the Company's competitive advantage in institutional and digital integration.

(5) Compliance-Driven Financial Control and Operational Efficiency As regulatory intensity in the precision medicine industry increases, the Company regards regulatory compliance and digital governance as vital foundations for strengthening operational stability and optimizing cost structures. Through institutional design and standardized frameworks, we adopt a modular integration model to meet the alignment needs of different medical institutions under existing frameworks, reducing repeated development and customization costs.

- **A. Precise R&D Investment and Resource Optimization:** Combining clinical needs analysis with payment system trends, the technical team prioritizes R&D for testing items with high clinical value and reimbursement connectivity (such as NHI-reimbursed genetic loci).
- **B. Reducing Marginal Operating Costs through Digital Integration:** Introducing standardized application documents, FHIR formats, and API automation to reduce traditional manual data processing and administrative verification. As system integration increases, the Company reduces reliance on manual processing, shifting human resources toward institutional integration and clinical value creation.
- **C. Proactive Compliance Layout and Risk Cost Control:** Through multiple certification systems, the Company bridges future regulatory trends in advance, reducing the operational disruption and emergency adjustment costs brought by institutional changes.

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2. Long-term Development Plans

(1) Expanding the Application of Next-Generation Sequencing (NGS) Following international trends, high-throughput NGS is our development focus. Our long-term goal is to leverage genomic technology and big data accumulation to assist clinical research and expand the application of NGS, providing more accurate and faster testing platforms.

- **Maternal-Fetal Field:** Developing methods to obtain fetal cells via maternal blood for comprehensive early testing, such as SMA, Preeclampsia, chromosomal abnormalities, microdeletions, rare diseases, and paternity testing in a single maternal blood draw.
- **Cancer Medicine:** Developing projects for precision medication to meet clinical needs and utilizing long-term monitoring for cancer recurrence as a tool for tracking patient progress.
- **Preventive Medicine:** Introducing the concept of full-body health checkups using a single specimen (blood, saliva, or oral mucosa) to perform multiple genetic tests, truly practicing "Precision Medicine."

(2) Accumulating Bio-databases and Collaborating with Pharmaceutical Companies for Customized Medication Establishing bio-databases is a critical task. Sofiva Genomics possesses Taiwan's most complete hereditary and rare disease databases. Combined with the long-term collaboration and data sharing with **Illumina**, we aim to use emerging technologies to connect global databases and develop more complete diagnostic platforms. Rapid interpretation of massive bioinformatics helps identify genetic information related to drug metabolism. This assists pharmaceutical companies in reducing R&D costs and shortening development times while helping physicians select the most suitable drug, dosage, and frequency for patients, avoiding severe adverse side effects.

(3) Expanding Overseas Markets to Showcase the Glory of Taiwan Emerging Asian markets (China, India, ASEAN) are high-growth markets for genetic testing. Taiwan's medical technology is world-renowned, and Sofiva’s professional team and successful operating model will target internationalized local testing. We will layout overseas expansion through technical transfer or by establishing laboratories directly to fit local customs and market models, allowing the "Glory of Taiwan" to shine overseas.

(4) Continuously Constructing a Complete Rare Disease Diagnostic Platform The diagnosis and counseling of rare diseases have always been our social responsibility. As a partner institution of the Health Promotion Administration and the Taiwan Foundation for Rare Disorders, we use the latest technology to assist in the rapid diagnosis of rare diseases. After expanding into the Asian

market, we will strive to build an Asian regional disease database and a cloud-based high-performance computing diagnostic platform.

(5) Regulatory Compliance and Government Policies

- **A. Deepening the Value and Governance of Precision Medicine Data Assets:** Continuously optimize FHIR-core standardized data architectures and strengthen data traceability and structured management to enhance the value of data in clinical decision-making and research.
- **B. Promoting Industry Standardization and Policy Collaboration:** Actively participate in policy discussions with the NHIA, HQA, and NHRI to provide practical suggestions and reduce regulatory uncertainty.
- **C. Optimizing Business Models in Response to Evolving Payment Systems:** Integrate clinical evidence and report standardization to respond to NHI reimbursement, professional society plans, and other subsidy mechanisms.
- **D. Expanding International Cooperation and Global Regulatory Adaptation:**
    - **Introduction of International Advanced Testing:** For the emerging international testing items planned for 2026, establish an "Overseas Entrusted Testing Management Mechanism" to assess partner labs' international certifications and ensure the cross-border transport of specimens and data security comply with domestic regulatory frameworks.
    - **Data Standardization:** Continue optimizing structured reports and FHIR format introduction to serve as the infrastructure for cross-border cooperation and multi-track payment systems.

(6) Expanding Industry and Cross-Industry Collaboration to Create a Win-Win Ecosystem

For international peer collaboration, Sofiva Genomics has established a strategic partnership with **Baylor Genetics (USA)** to introduce world-class rare disease and high-end genomic testing technologies. This gives domestic clinicians an "International Specification" option alongside Taiwan's specifications. By combining soft power (professional services) and hard power (international resources), we create a high-quality ecosystem—from international reagents and

TFDA-certified labs to clinical interpretation and companion diagnostics—providing a one-stop solution for clinicians.

(7) Comprehensive Upgrade of Digital Report Services To meet diverse clinical needs, we offer multiple report delivery solutions:

- **Paper Reports:** For basic medical record requirements.
- **Email Auto-Delivery:** Instant delivery upon report completion.
- **Exclusive Query System:** Hospitals can access raw data and electronic reports via secure accounts.
- **Advanced API Integration:** Automated specimen information exchange and real-time report syncing with hospital Electronic Medical Record (EMR) systems, eliminating specimen omission and accelerating clinical decisions.

II. Market and Sales Overview

1. Market Analysis

(1) Sales (Service) Regions of Main Products (Services)

Unit: NT$ thousands

Year	2024 (Fiscal Year 113)	2025 (Fiscal Year 114)
Region	Amount	Ratio (%)
Domestic Sales	434,432	95.84
Others (Export)	18,880	4.16
Total	453,312	100.00

2. Market Share

Since its establishment in 2012, the Company has focused on clinical needs as its starting point, developing various original testing services and providing integrated, one-stop supporting services. This innovative model has enabled the Company to establish a firm foothold in the fields of genomic medicine and clinical medicine while accumulating significant resources.

Currently, the Company operates the most comprehensive laboratory for testing services in Taiwan. Its brand recognition and market share rank first in the nation, and some testing items are exclusive products with no direct competitors.

3. Future Market Supply and Demand, and Growth Potential

The Human Genome Project (HGP), involving 18 countries, completed the decoding of the 3 billion (3×10^9) base pair human genetic code in 2003, successfully identifying human gene sequences. Since then, DNA sequencing technology has played a vital role in expanding life science

research and genetic medicine. Pursuing increased efficiency and reduced costs, the technology has begun to expand into diversified applications with the objective of bringing a healthier and better life to humanity.

In Taiwan, there are approximately 130,000 newborns annually. Coupled with the impact of late marriage on reproductive status and the high health requirements families have for the next generation, clinical choices are trending toward broader and more refined testing, as parents avoid invasive tests that could risk the baby's health. Currently, the prenatal services provided by the government are insufficient to meet demand. Pregnant mothers hope to utilize comprehensive checkups—including ultrasound and gene testing—to understand potential health issues such as fetal chromosomal abnormalities, microdeletions, common monogenic diseases, and physical organ structures. Although certain abnormalities may not be detectable during pregnancy, such tests can cover the vast majority, preventing babies from suffering from major diseases.

Sofiva Genomics provides various reproductive medicine, prenatal, newborn, and carrier screenings based on clinical needs. These are essential services for parents and are recognized as standard testing items in advanced countries. Currently, all maternal-fetal testing items remain in a growth phase; non-invasive prenatal screening (NIPS) collection volumes are growing steadily. Carrier screening, launched in 2020 and optimized in 2022, has seen revenue growth of up to 35% to date. Newborn genetic screening has grown nearly threefold since its inception in 2020. Future growth is expected to remain sustainable. Other projects show similar growth trends. Through integrated health education marketing and the best recommendations provided by medical institutions, we believe that long-term education and the promotion of safe and accurate checkups will lead to even more parents choosing our services.

Furthermore, cancer genomic testing—such as Human Papillomavirus (HPV) screening, hereditary cancer testing, cancer genomic testing, and targeted drug-related testing—represents the international trend of precision medicine. Since its launch in 2018, testing volume grew threefold by 2021 and fourfold by 2022. In 2025, the Health Promotion Administration began providing free annual HPV screening for women aged 35, 45, and 65, which will benefit more people in the future

by allowing early detection of risk factors or signs of cancerous lesions. Through prevention or early treatment, survival rates can be significantly increased, ensuring a healthy and quality life.

Beyond the Taiwan market, we have cooperative promotion units in China and ASEAN countries, and have even established laboratories locally. Emerging markets have boundless potential, and we believe they will bring greater assistance to the expansion and growth of the market.

As the precision medicine market matures, the core competition of the genetic testing industry has shifted from single-point testing technology and market promotion to a comprehensive competition involving institutional integration, digital service capabilities, and payment system adaptation. The industrial structure is showing a trend of "Supply-side Centralization" and "Demand-side Institutionalization," specifically manifested in the following three aspects:

(1) Rising Regulatory Barriers Driving Structural Adjustment on the Supply Side

As the "Specific Medical Technology Regulations" and National Health Insurance (NHI) supervisory frameworks become clearer, market requirements for the compliance of testing services have increased significantly. Operators lacking comprehensive laboratory certifications, implementation plan operational capabilities, and administrative integration experience will face higher market entry barriers. Beyond testing technology itself, supply-side operators must possess institutional alignment capabilities—such as implementation plan management, NHI VPN declaration collaboration, and local health bureau self-pay applications—to help medical institutions stably complete administrative process integration. This trend will drive the industry from fragmented competition toward concentration among operators with institutional integration capabilities.

(2) Digital Integration Capability as the New Growth Engine

Under national digital medical policies and international standardization trends, industry growth stems not only from volume expansion but also from enhanced data governance and digital application capabilities. The introduction of structured data (such as the **FHIR** standard) allows testing results to be integrated with Electronic Medical Record (EMR) systems, clinical decision-

making workflows, clinical trials, and follow-up research, improving data exchange efficiency and information security management. In the future, laboratories will gradually transform from "report providers" to "digital integrated service providers" to meet the data standardization needs of clinical, payment, and research sectors.

(3) Multi-track Payment Systems Driving Demand-side Expansion

As genetic testing adopts multi-track payment models, demand has expanded from the high-end self-pay market to the broader clinical patient population. The development of NHI reimbursement, professional society cooperation plans, and other subsidy mechanisms has significantly enhanced the accessibility of testing services. In this trend, the supply side must not only provide clinical evidence and technical capability but also integrate report standardization and administrative collaboration to ensure the adaptability and long-term sustainability of products in a diversified institutional environment.

4. Competitive Niches

Sofiva Genomics is the only clinical testing company in Taiwan to provide an entirely localized, one-stop service—including counseling, specimen collection, specimen reception, laboratory testing, report issuance, and physician consultation. Biochemical testing, chromosomal testing, PCR testing, gene chip testing, and NGS testing are all areas of expertise for the Company. These can be cross-applied to quickly and accurately identify abnormal issues, assisting physicians in providing consultation and treatment to the public.

SWOT Analysis

Strengths	Weaknesses
* Possesses multiple testing platforms with top-tier R&D capabilities; collaborates with major international companies, maintaining a leading position in the market.	* Higher costs for laboratory equipment and reagents, resulting in higher overall testing costs.

Strengths	Weaknesses
* Entirely localized testing in Taiwan, with high-quality laboratories and national certifications.	* Higher turnover rate of personnel within departments, leading to concerns regarding potential talent gaps (fewer personnel with 1 – 3 years of experience).
* Professional team composed of clinical physicians and genetics experts, supported by a strong bioinformatics team for analysis services, report review by professional physicians, and a genetic counseling team.	* Excessive shelf life of inventory reagents leading to high wastage.
* Diversified testing services for various clinical departments and patients, complemented by professional team support, which is rare in the market.	* The ratio of human error in laboratory processes is relatively high.
* Compliance with Taiwan’ s "Specific Medical Technology Regulations" for laboratory certification, meeting the requirements of medical institution clients.	* Low-priced testing introduced by competitors from abroad significantly lowers market prices, creating competitive pressure.
* Provides high-quality digital reports with diversified delivery methods, significantly enhancing hospital efficiency and strengthening the digital ecosystem connection between Sofiva and medical institutions.	* Testing product categories span from maternal-fetal to oncology; to comply with the "Specific Medical Technology Regulations," more human resources and costs for laboratory certification must be invested.

Furthermore, all testing services are developed from a physician’s perspective, emphasizing both academic and clinical aspects. We have consistently adhered to a self-developed, disease-symptom-oriented new genetic diagnosis strategy. This involves designing experiments that combine pathogenic genes of diseases with similar symptoms or pathogenic genes of different subcategories of the same disease into a single test. Utilizing the Next-Generation Sequencing (NGS) platform to amplify target genes and integrating the bioinformatics platform with international databases, we have developed a disease-oriented genetic diagnosis platform. This genetic diagnosis strategy

represents a brand-new, comprehensive mindset—distinct from traditional single-point genetic diagnosis ideas—to truly meet diagnostic and medical needs.

We periodically hold professional seminars for academic exchange with physicians, explaining testing processes, technical application scopes, and clinical health education. After testing, professional consultants and a team of physicians conduct case discussions and follow-ups. For cancer, we integrate genetic diagnosis, pathology reports, and current treatment status with medical institution cancer care teams, gathering experts from various fields to communicate, discuss, and formulate more appropriate personalized precision treatment plans for complex cancer patients.

The Company's clinical application and bioinformatics analysis capabilities have gained significant attention from international enterprises such as Illumina and Roche, leading to active partnership agreements and the provision of services in Taiwan through a dual-brand model. Our one-stop comprehensive testing services have also gained favor in neighboring Asian countries, leading to technical and marketing strategy collaborations. We have entered countries such as Thailand and ASEAN nations leveraging technology, ethnic similarity, and price advantages. There remains great potential for growth in overseas markets. By providing services through industrial cooperation and establishing local laboratories, we can rapidly elevate Taiwan's biotech and medical industries to a multinational model, increase the scale of personnel teams, provide more employment and industrial development opportunities, and enhance economic vitality and public welfare.

As the precision medicine market matures, the core competition of the genetic testing industry has evolved from single testing technology and commercial promotion capability into a comprehensive competition encompassing institutional integration, digital service capability, and payment system adaptation. Based on years of accumulated institutional practice and digital infrastructure, the Company has gradually established competitive advantages with scalability and practical depth:

- **Integration Capability of Comprehensive Laboratory Certifications and Institutional Practical Experience:** In addition to maintaining multiple laboratory certifications such as LDTs and ISO 15189, the Company possesses experience in large-scale Implementation Plan operations and relevant institutional alignment. Through continuous participation in the

evolution of the regulatory environment and the accumulation of practical cases, we have formed professional capabilities in institutional bridging and administrative collaboration, allowing us to flexibly respond to regulatory updates and reduce the institutional transition costs for partner medical institutions.

- **Digital Data Governance and System Integration Capability:** The Company has introduced FHIR international standard formats, online query mechanisms, and API integration mechanisms, enabling testing results to be structurally integrated into medical institutions' Electronic Medical Records (EMR) and clinical workflows. Beyond enhancing data traceability and information security management, this capability strengthens the integration depth and cooperative stability with medical institutions, gradually forming a digital integrated service advantage.
- **Group Field Validation Advantage:** The Company utilizes the medical system within its group as a testing field for institutions and systems, completing practical verification of NHI declaration processes and digital integration in advance. This ensures high stability and clinical applicability before external promotion. This integrated model of "Technology + Administration + Field Validation" effectively shortens the external introduction timeline and reduces trial-and-error costs, forming a competitive barrier with practical depth.

In an environment where regulatory systems and digital governance requirements continue to rise, the marginal benefit of simple price competition is gradually declining. The market will place greater importance on compliance stability, administrative collaboration capability, and system integration depth. Based on the accumulation of the aforementioned infrastructure and institutional experience, the Company possesses the advantage of long-term value-oriented competition.

The Company’s institutional integration and digitalization capabilities are not the result of a single department but stem from the long-term collaboration of cross-disciplinary professional teams. The Company integrates diverse professional teams—including testing technology and laboratory, bioinformatics and data analysis, information engineering and digital integration, regulatory management and institutional alignment, product marketing and market channels, and genetic counseling and customer support—to form an integrated framework capable of responding rapidly to regulatory changes and clinical needs.

This translation mechanism of "Professional Talent Structure + Institutional Integration Capability" allows the Company to internalize complex policy changes (such as the Specific Medical Technology Regulations, LDTs accreditation, or NHI payment norms) into stable, efficient, and replicable operating processes. This cross-disciplinary integration capability has gradually transformed into the Company's core intangible asset and long-term competitive foundation, allowing the Company to maintain stable development and institutional adaptation advantages in an environment of increasing regulatory intensity and digital governance requirements.

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5. Favorable and Unfavorable Factors for Future Development and Countermeasures

(1) Favorable Factors

A. International-grade Experimental Platforms Located Domestically Due to constraints in capital, space, and experimental teams, many manufacturers establish testing laboratories abroad or directly cooperate with foreign entities to send specimens overseas for testing. This makes domestic control difficult, and once specimens are sent abroad, they are hard to monitor by independent third-party organizations. In the event of disputes, it is difficult for manufacturers to provide appropriate guarantees to consumers, which may damage consumer rights. Sofiva Genomics is the only service unit providing international laboratory specifications with localized testing in Taiwan, allowing the public to undergo testing with peace of mind and obtain reports in the fastest time possible. Its service level and strength far exceed those of typical testing companies.

B. Strong Development and Expansion Capabilities of Diagnostic Platforms Taking Non-Invasive Prenatal Screening (NIPS) as an example, due to differences in technology, current mainstream platforms domestic and abroad utilize specific chromosomal fragments, focusing on the analysis of chromosomes 13, 18, and 21. Their capability for analyzing the count and structure of other chromosomes is relatively insufficient. Furthermore, because many cooperate with foreign entities, they lack a Taiwan-specific database and cannot accumulate their own data, resulting in insufficient analysis capability for microdeletion diseases and rare diseases, failing to accurately reflect the true needs of the Taiwanese public. Sofiva Genomics not only possesses over a decade of

accumulated Taiwanese genomic and rare disease databases but can also perform cross-referencing with millions of data points from its partner, the international genomic leader Illumina. The Company emphasizes whole-genome technology platforms and bioinformatics software analysis, utilizing software and computer operations to significantly reduce back-end data analysis time and error rates. Combined with the concept of cloud databases, clinicians and technicians can directly master the diagnostic process and result information. Using patented NIPS technology as an example, beyond whole-chromosome analysis, it can perform microdeletion disease and monogenic disease detection. In the future, this will expand to full microdeletion analysis and early fetal rare disease analysis, extending the spirit of testing services by maximizing the utility of a single testing platform.

Among the approximately 20,000 genes in the human body, research indicates that about 400 genes are highly correlated with cancer. When these cancer genes undergo congenital or acquired mutations, cancer may occur. For example, when genes controlling cell growth mutate, cells begin to proliferate abnormally, eventually forming tumors. With medical progress, we can now quickly decode the genetic code of tumors through cancer genetic testing, assisting physicians in identifying the weaknesses of each patient's cancer cells to find the most suitable treatment. Sofiva Genomics follows the footsteps of precision medicine. Through oncogenic gene scanning, we can examine whether there are acquired mutations in cancer genes or hereditary genes with high cancer risk to take early precautions before or at the initial onset of cancer. The most advanced NGS genetic testing technology can not only assess the risk of malignant tumors but also comprehensively examine an individual's genetic profile, providing precision medical services to help cancer patients find ideal treatments and pre-assessment of immunotherapy success rates, as well as new opportunities for patients unsuitable for targeted therapy.

C. One-Stop Service Ensuring Safety and Protection for Patients Relevant explanations of medical acts and follow-up measures are the information clinicians and patients need most during contact. Most domestic and international manufacturers position themselves merely as biotech companies, lacking interpretation and recommendations from clinical physicians. This prevents front-line personnel from providing accurate information to patients, requiring cooperation with third-party physicians to obtain relevant info, which fails to properly safeguard patient rights. The

Sofiva Genomics team gathers authoritative clinical physicians and expert consultants from Taiwan, and its professional leadership is unquestionable. From the customer’s perspective, we arrange for professional nursing staff, genetic counselors, and technical supervisors to provide consultation services before testing. After the laboratory test is completed, professional laboratory managers and clinical physicians review and verify the report. After receiving the report, patients also have access to professional genetic counselors, obstetricians, and genetic medicine specialists to analyze the report and provide follow-up care. The one-stop service provides the greatest protection for the tested individuals.

D. High Entry Barrier in the Genetic Testing Industry Makes Imitation Difficult Sofiva Genomics' molecular medicine and genetic testing databases and key technologies are difficult to imitate or obtain. Furthermore, laboratory cadres possess high R&D and innovation power, creating a high market entry barrier. The launched services have significant market development potential. Additionally, the current trend in genomic analysis has rapidly developed from a niche research field in academia into a key force driving historic innovation in clinical diagnostic technology. Currently, the maternal-fetal related testing services hold a prominent position in Asia, and personalized genetic testing services—such as cancer screening and hereditary gene screening—have been progressively developed. In the future, it is expected to further assist in health checkups, disease prevention, drug R&D, and personalized medicine, formulating exclusive medical plans for different diseases and needs, with boundless market potential.

E. Operating Model that Meets Market Demand Sofiva Genomics stays at the forefront of the era in terms of product development, integrated marketing, and market layout. Leveraging professionalism and innovation, we flexibly face changes in the economic environment and grasp the pulse of new trends to differentiate our services from competitors. Examples include report review by specialists, one-stop comprehensive service, technical collaboration with international leaders, developing an APP for rapid report querying, and designing a webpage member center to provide customers with more testing information. The Company will continue to actively promote basic research and clinical applications, strive to expand diversified operations, and move toward personalized preventive medicine, providing the public with the most complete and credible genetic diagnosis.

F. Expansion of NHI Reimbursement Policies and Rising Demand for Personalized Medicine

As the scope of NHI reimbursement (such as NGS and targeted drug reimbursement) gradually expands and clinical demand for personalized medicine continues to rise, the demand for compliant testing services with institutional integration capability has significantly increased. NHI reimbursement has driven genetic testing from the high-end self-pay market into broader clinical application fields, expanding the overall market scale and accessibility. Through the integrated "Technology + Administration" collaboration model, the Company provides Implementation Plan management, NHI VPN declaration, and self-pay approval process support, assisting medical institutions in enhancing institutional adaptation efficiency and administrative stability, and strengthening cooperative stickiness under the policy-driven environment.

G. Group Field Support Accelerating Digital Infrastructure and Institutional Implementation

The group to which the Company belongs possesses comprehensive medical field resources, which serve as a practical verification environment for new technologies and digital architectures (such as NHI VPN settings and API integration construction). Through practical drills in NHI declarations, system integration, and process optimization within the group's internal fields, the Company can complete stability and applicability verification before official promotion, shortening the external introduction timeline and reducing trial-and-error risks. This "Technology + Administration + Digital Validation" model combined with the group's field forms a competitive barrier with practical depth and high stability, enhancing the Company's response capability during institutional environment changes.

(2) Unfavorable Factors and Countermeasures

In the process of technical development in the biotech industry, there are often instances of impracticality or a lack of comprehensive market understanding, leading to volatile business development. Furthermore, competitors from Taiwan and Mainland China may cause competitive pressure by confusing consumer judgment through large capital scales, rapid imitation, and disrupting market prices.

In recent years, the precision medicine industry has been highly regulated by the "Specific Medical Technology Regulations" and relevant supervisory frameworks. Competent authorities continue to optimize laboratory accreditation qualifications (such as LDTs and multiple certifications) and Implementation Plan review standards. In the future, these may be adjusted based on policy goals or technical upgrades. The addition, revision, or restriction of accreditation qualifications will increase the compliance maintenance costs and administrative response pressure for operators.

With the advancement of NHI reimbursement and digital medical policies, medical institutions' requirements for the structuralization, traceability, and information security management of testing reports are increasing daily. Operators lacking digital integration capability will face risks of increased administrative burdens and insufficient data governance efficiency. Furthermore, if the Implementation Plan review mechanism introduces fees for institutions in the future, small or remote medical institutions, under administrative and financial burdens, may reduce their willingness to provide specific testing items (such as rare diseases or low-prevalence cancers), further affecting market supply structure and medical equity.

To mitigate regulatory change risks and ensure market accessibility, the Company adopts the following countermeasures:

- **Establishing a "Multiple Accreditation and Dynamic Compliance Mechanism":** Beyond possessing specific LDTs certifications, the Company maintains multiple ISO 15189 qualifications. Through institutional flexibility, we ensure the provision of compliant testing services under different regulatory intensities.
- **Utilizing Digital Integration to Reduce Marginal Administrative Costs:** By introducing FHIR standard formats, online query mechanisms, and API integration, we transform complex testing information management and NHI declaration processes into standardized operations, improving data exchange efficiency and reducing the burden of information integration.
- **Strengthening Policy Participation and Field Validation:** Continuously participate in policy consultations with the NHIA, NHRI, and HQA to grasp regulatory directions in advance. Combined with the group’s medical fields for practical drills, we internalize

regulatory requirements into replicable standard processes, ensuring the Company's leading operational adaptation capability in a changing institutional environment.

- **Institutional Undertaking and Centralized Demand Management Model:** In an environment where Implementation Plan review mechanisms and administrative costs are gradually increasing, some medical institutions may reduce their willingness to independently apply for specific testing items (such as rare diseases and low-prevalence cancers) due to scale and resource constraints. However, the relevant clinical demand does not disappear. Without an appropriate undertaking mechanism, relevant testing demand may flow to other providers or even be handled cross-border. Through its complete certification system and standardized processes, the Company has established a compliant referral undertaking solution, assisting medical institutions in optimizing testing item configurations while maintaining clinical accessibility. For example, we assist institutions in inventorying actual clinical needs, avoiding administrative investment in redundant or low-usage items, and concentrating applications on core items with clinical value and volume to reduce institutional costs and improve execution efficiency. This "Demand Centralization and Institutional Optimization" model helps maintain the continuity of medical services in a market environment with increased regulatory intensity, while forming a stable cooperative network and centralized testing volume benefits.

Regarding the above unfavorable factors, the Company remains committed to its corporate philosophy and social responsibility. Through clear target audiences and market strategy positioning, we follow emerging regulatory norms and strive to maintain our leading position as Taiwan's most accurate, complete, and credible genetic diagnosis and genetic counseling service institution. Starting from a background in clinical medicine and biotechnology, and perceiving every individual's desire for health, we use technology as a blade from a perspective of care, keeping pace with market demand, rooting ourselves in Taiwan while looking at the world, and carving out a new path for genomic medicine.

(II) Main Product Applications and Manufacturing Processes

1. Important Applications of Main Products

Application Category	Product (Testing Service)
Reproductive Medicine Testing	• Non-invasive Preimplantation Genetic Testing for Aneuploidies (niPGT-A) • Preimplantation Genetic Testing for Aneuploidies (PGT-A) - including SNP • Preimplantation Genetic Testing for Monogenic disorders (PGT-M)
Prenatal & Pre-conception Testing	• Sofiva Carrier Screening v1.0/v2.0/v3.0 • Sofiva Non-Invasive Prenatal Screening v1.0/v2.0/v3.0 • Sofiva Comprehensive Array Comparative Genomic Hybridization v1.0/v2.0/v3.0 • Folate Metabolism Genetic Testing - MTHFR Gene (Folate) • Spinal Muscular Atrophy Genetic Testing - SMN Gene (SMA)

Application Category	Product (Testing Service)
	• Fragile X Syndrome Genetic Testing - FMR1 Gene (FXS) • Thalassemia Genetic Testing - HBA, HBB Genes • Congenital Infection Screening (TORCH) • Preeclampsia Early/Middle-Late Trimester Risk Assessment (PE) • Maternal Blood Down Syndrome Screening (FDS) • Cytogenetic Examination (Karyotyping)
Newborn Testing	• Sofiva Newborn Genetic Screening v1.0/v2.0/v3.0 • Sensorineural Hearing Loss Genetic Testing • Congenital Central Hypoventilation Syndrome Genetic Testing (CCHS)

Application Category	Product (Testing Service)
	• Congenital Cytomegalovirus Infection Screening (CMV) • Atopic Dermatitis Allergy Genetic Testing - FLG Gene (AD)
Cancer Genomic Testing	• Sofiva Cancer Genomic Screening (Cancer Scan) • Sofiva Cancer Risk - Hereditary Cancer Genetic Testing v1.0/v2.0 • Sofiva Cancer Risk - Women's Cancer Genetic Testing • Sofiva Cancer Risk - BRCA1/2 Genetic Testing • Sofiva Cancer Risk - Colorectal Cancer Genetic Testing • Sofiva Cancer Risk - Pediatric Cancer Genetic Testing • Human Papillomavirus (HPV) Screening

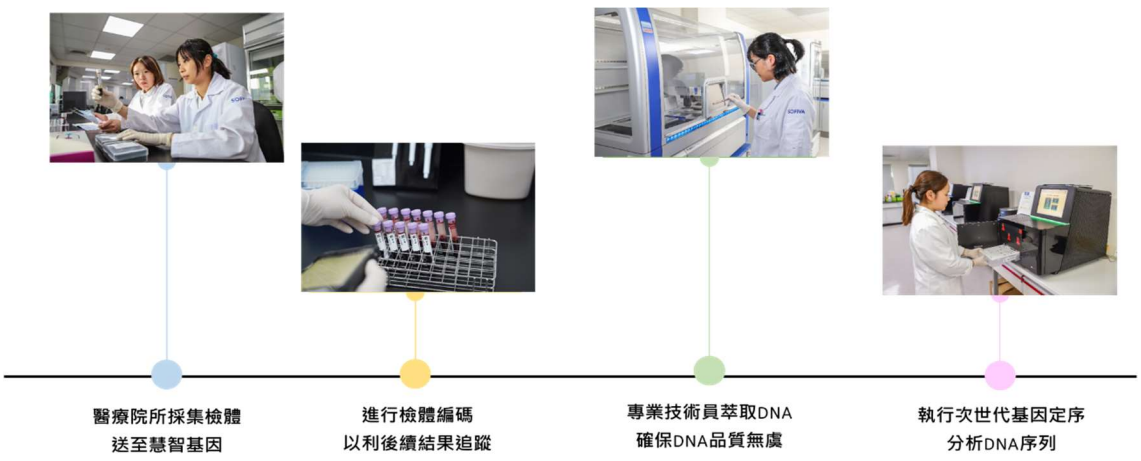
Application Category	Product (Testing Service)
Precision Medication Testing	• Sofiva Cancer Monitoring v1.0/v2.1/v2.2/v3.0 • Sofiva Cancer Monitoring - Lung / Breast / Colorectal / Biliary Tract / Urothelial Cancer • Sofiva Cancer Tracking • Sofiva HRD Testing • Sofiva HRR Testing • Sofiva CGP Cancer Genetic Testing • Microsatellite Instability Testing (MSI) • Prostate Cancer Genetic Testing • Endometrial Cancer Molecular Subtyping

Application Category	Product (Testing Service)
	• Sofiva Cancer Risk - BRCA1/2 Genetic Testing
Rare Disease Genetic Testing	• Whole Exome Sequencing (WES) • Hearing Loss Genetic Testing v1.0/v2.0/v3.0 • Hereditary Transthyretin Amyloidosis (hATTR) • Primary Pulmonary Hypertension • Rett Syndrome • Achondroplasia • Osteogenesis Imperfecta (Brittle Bone Disease) • Hemophilia

Application Category	Product (Testing Service)
	• Spinal Muscular Atrophy (SMA) • Prader-Willi Syndrome • Angelman Syndrome • Williams Syndrome • Albinism • Huntington's Disease • Tuberous Sclerosis Complex (TSC) • Spinocerebellar Ataxia (SCA)

Application Category	Product (Testing Service)
	• Fakre-Marie-Tooth Disease (CMT) • Customized Genetic Testing <Provides testing services for over 600 rare disease genes> • Paternity/Relationship Testing (PT)
Other Testing	• Paternity/Relationship Testing (PT) • Alzheimer's Disease Genetic Risk Testing - APOE • Chlamydia trachomatis / Neisseria gonorrhoeae / Trichomonas vaginalis / Vaginosis Pathogen Testing

2. Manufacturing Process of Main Products



(III) Supply Status of Main Raw Materials

The primary supply units are upstream providers of molecular biological testing instruments, sequencing instruments, and reagent manufacturers. All raw material suppliers collaborating with Sofiva Genomics are world-renowned international corporations, ensuring stable equipment maintenance and material supply. Furthermore, Sofiva Genomics has established a robust inventory stockpiling mechanism, eliminating concerns regarding any interruption of testing services.

(IV) Names of Suppliers (Customers) Accounting for More Than 10% of Total Purchases (Sales) in Either of the Most Recent Two Years, Their Purchase (Sales) Amounts and Percentages, and Reasons for Increases or Decreases.

1. Major Suppliers in the Most Recent Two Years

Unit: NT$ Thousands

Item	2024 (Year 113)				2025 (Year 114)			
	Name	Amount	Percentage of Net Purchases for the Year (%)	Relationship with the Issuer	Name	Amount	Percentage of Net Purchases for the Year (%)	Relationship with the Issuer
1	Illumina Taiwan Co., Ltd.	75,136	36.19	None	Illumina Taiwan Co., Ltd.	63,173	36.00	None
2	Sofiva Medical Laboratory	45,654	21.99	Related Party	Sofiva Medical Laboratory	36,073	20.56	Related Party
3	Life Technologies Taiwan N.V.	24,644	11.87	None	Yuli Bio-Tech Co., Ltd.	19,889	11.34	None

Item	2024 (Year 113)				2025 (Year 114)			
	Others	62,164	29.95	None	Others	56,329	32.10	None
	Net Purchases	207,598	100.00		Net Purchases	175,464	100.00	

Explanation of Fluctuations: The main suppliers of the Company in the most recent two years are primarily reagent and chip suppliers, or outsourced testing laboratories. The changes are mainly due to progress in the Company's testing technology and shifts in testing methods, which are normal business occurrences.

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2. Major Customers in the Most Recent Two Years

Unit: NT$ Thousands

Item	2024 (Year 113)				2025 (Year 114)			
	Name	Amount	Percentage of Net Sales for the Year (%)	Relationship with the Issuer	Name	Amount	Percentage of Net Sales for the Year (%)	Relationship with the Issuer
1	Dianthus MFM Clinic	58,299	12.86	None	Dianthus MFM Clinic	58,299	9.42	None

Explanation of Fluctuations: For the years 2024 (113) and 2025 (114), the main customers are medical institutions to which the Company provides genetic testing services. There were no significant or abnormal fluctuations.

III. Employees

(I) Employee Data for the Most Recent Two Years and as of the Date of Publication of the Annual Report

Year	2024 (Year 113)	2025 (Year 114)	As of April 5, 2026 (Year 115)
Number of Employees	Technicians	0	0
	Staff	144	124
	Total	144	124
Average Age	35.7	35.7	37.3
Average Years of Service	4.0	5.1	5.3
Education Background Distribution Ratio (%)	Ph.D.	4	4
	Master's Degree	65	56
	Bachelor's Degree	68	55
	Senior High School	7	9

(II) Working Environment and Employee Personal Safety

The Company's measures for protecting the working environment and employee personal safety are as follows:

1. Access Control

The Company implements access control management to strengthen the regulation of personnel entering and leaving the premises. All visitors are required to exchange identification for registration. Employees entering the office and laboratory areas must swipe their access cards and wear identification badges to ensure safety and effective management.

Occupational Safety and Health Policy

(1) Promotion of Safety Management Sofiva Genomics has established "Safety and Health Work Rules," setting the provision of a safe, healthy, and comfortable working environment as its highest goal to achieve the vision of sustainable operation and high-quality service.

(2) Health Promotion Services Sofiva Genomics cares for the health of its colleagues. Exceeding regulatory requirements, the Company allocates an annual budget to provide free health examination services to colleagues to prevent the

occurrence of occupational accidents. Furthermore, the Company has formulated the following plans and strengthens advocacy for employee compliance:

- Prevention Plan for Diseases Triggered by Abnormal Workloads.
- Prevention Plan for Unlawful Infringement while Performing Duties.
- Ergonomic Hazard Prevention Plan.
- Maternal Health Protection Plan.

(3) Implementation of Disaster Prevention and Drills Sofiva Genomics is committed to providing a safe working environment by planning and executing relevant safety protection measures. The Company undergoes regular "Maintenance, Inspection, and Reporting of Fire Safety Equipment." Self-defense fire brigade training is conducted every six months and reported to the Fire Department for record-keeping. Under rigorous implementation and effective management, no major safety accidents involving employees have occurred in recent years.

(4) Enhancement of Safety and Health Education To enhance colleagues' knowledge regarding occupational safety and health, Sofiva Genomics regularly holds "General Occupational Safety and Health Education and Training." The sessions are lectured by the Occupational Safety and Health Supervisor, primarily covering: an overview of occupational safety and health laws and regulations, safety and health

work rules, emergency response handling, general fire safety knowledge, and other safety and health information, ensuring all colleagues possess a solid concept of safety and health.

Monitoring of the Labor Working Environment

To master the actual conditions of the labor workplace and evaluate the exposure status of workers in their operating environments, the Company conducts planning, sampling, monitoring, and analysis. To protect workers from hazards caused by harmful substances in the workplace and provide a healthy and comfortable working environment, working environment monitoring is executed twice a year to progressively understand the actual exposure status of personnel.

Equipment Safety Management

The Company does not possess dangerous machinery or equipment. However, for general machinery and equipment, such as the two elevators, regular monthly maintenance is commissioned to the original manufacturers. For the one emergency generator, regular monthly maintenance is performed by a professional electromechanical company. Firefighting equipment is also inspected and reported annually by a commissioned professional fire safety equipment company in accordance with regulations.

5. Occupational Safety and Health Education, Training, and Advocacy in the Most Recent Three Years

Year	Training Sessions (Person-times)	Total Training Hours
2023 (Year 112)	80	160
2024 (Year 113)	90	180
2025 (Year 114)	88	176

6. Occupational Safety and Health Performance in the Most Recent Three Years – Occupational Injury Statistics

Year	Fatal Accidents	Disabling Injuries
2023 (Year 112)	Male: 0, Female: 0	Male: 0, Female: 0
2024 (Year 113)	Male: 0, Female: 0	Male: 0, Female: 0
2025 (Year 114)	Male: 0, Female: 0	Male: 0, Female: 0

7. Sexual Harassment Prevention

To prevent sexual harassment in the workplace, the Company has established "Workplace Sexual Harassment Prevention Measures" to maintain and create a safe working environment.

IV. Environmental Protection Expenditure Information

Total amount of losses (including compensation) and dispositions suffered due to environmental pollution during the most recent fiscal year and up to the date of publication of the annual report, and explanation of future countermeasures (including improvement measures) and possible expenditures (including estimated amounts of potential losses, dispositions, and compensation if countermeasures are not taken; if reasonable estimation is impossible, state the facts of why it cannot be reasonably estimated):

Description of Pollution Risk Sources and Management

The Company operates in the biotechnology testing and R&D related fields. The main source of potential environmental risk involved in its operational activities is infectious business waste generated during the laboratory testing process. Given that infectious waste, if not properly managed, may impact environmental quality and public health, the Company regards it as a key control item. In accordance with relevant environmental protection laws, the Company has established a comprehensive management system and operational procedures to mitigate environmental pollution risks.

The Company’s environmental management policy is based on the core principles of "Prevention, Reduction, Proper Treatment, and Continuous Improvement." Through

institutionalized management, the Company prevents the occurrence of pollution incidents and, when necessary, takes appropriate improvement and environmental restoration measures to ensure that operational activities meet the requirements of environmental protection and sustainable development.

Description of Relevant Regulations and Possible Dispositions

According to the "Waste Disposal Act" and its relevant sub-laws, if a business entity fails to comply with regulations during the storage, removal, or disposal of hazardous or infectious waste, the competent authority may impose a fine of no less than NT$60,000 and no more than NT$300,000, depending on the severity of the violation. If improvement is not completed within the period prescribed by the competent authority, consecutive daily fines may be imposed.

The Company attaches great importance to the aforementioned regulations and incorporates relevant legal requirements into its internal control system, Standard Operating Procedures (SOPs), and employee education and training to ensure that all operations comply with the norms of the competent authorities and to avoid risks of fines, compensation, or other dispositions arising from violations.

Losses (Including Compensation) and Dispositions Suffered Due to Environmental Pollution

As of the date of this report, the Company has not experienced any instances of being fined by competent authorities due to environmental pollution incidents, nor has it been involved in any compensation cases resulting from environmental pollution.

The total amount of losses (including compensation) and dispositions suffered by the Company due to environmental pollution during the reporting period was NT$0.

Management and Prevention Measures for Infectious Business Waste

The Company's management of infectious business waste strictly follows relevant government laws and regulations of the competent authorities, and the following management measures are implemented:

1. **Classification, Packaging, and Storage Management:** Infectious business waste is classified according to regulations, packaged and stored using compliant specialized containers, and clearly marked in storage areas to avoid misuse, leakage, or cross-contamination.
2. **Sterilization and Risk Control Measures:** Depending on the nature of the experiment and the degree of risk, sterilization treatment is performed using high-temperature and high-pressure steam when necessary to reduce pathogen activity and ensure the safety of subsequent removal and disposal operations.

3. **Outsourced Removal and Final Disposal:** The Company legally commissions Class-A waste removal and treatment institutions approved by the government to be responsible for the removal and final disposal of infectious business waste. Waste tracking manifests and relevant treatment certification documents are duly obtained to ensure the transparency and traceability of the waste stream.

Future Improvement and Continuous Refinement Measures

The Company will continue to monitor the revision of environmental protection laws and policy developments, periodically reviewing and optimizing its infectious business waste management system. Through internal audits, education and training, and cross-departmental collaboration, the Company will strengthen its pollution prevention and risk management capabilities.

In the future, the Company will continue to utilize a complete management mechanism of "pre-prevention, process control, and post-tracking" to reduce any risk of loss, compensation, or disposition arising from environmental pollution, while fulfilling corporate social responsibility and implementing its commitment to sustainable operation and environmental protection.

V. Labor-Management Relations

Employee welfare measures, continuing education, training, retirement systems, and their implementation status, as well as labor-management agreements and various employee rights and interests maintenance measures:

Employee Welfare Measures

(1) Departmental dinner subsidies

(2) Annual employee outings

(3) Employee birthday gift money

(4) Holiday gift money (including Mid-Autumn Festival and Dragon Boat Festival)

(5) Subsidies for employee weddings, funerals, and celebrations

(6) Employee health examinations

(7) Employee sports days

(8) Employee group insurance

(9) "Gold Sofiva Award," Year-end banquet (Wei-ya) party, and lucky draws

(10) Family/Parent-child day activities

(11) Discounts at contracted stores

(12) Exclusive project offers for partner enterprises

(13) Monthly movie theater and special exhibition ticket discounts

(14) Various Employee Welfare Committee activities (e.g., handicraft workshops or Christmas message delivery)

Both labor and management of the Company have excellent communication channels. Driven by the consensus of achieving the Company's philosophy through synchronized growth, an Employee Welfare Committee was established in accordance with the law. Since its inception, it has operated smoothly, with welfare funds allocated and related welfare matters handled according to regulations. At the same time, to appreciate the hard-working colleagues, the Company broadly incorporates staff suggestions, operating with the goal of being a "Happy Enterprise." To promote a more comprehensive employee welfare system, the Company regularly or irregularly provides the following welfare measures:

Employee Continuing Education and Training

(1) Orientation training for new employees

(2) In-service training for employees

(3) Continuing education and training management

The Company's product core emphasizes a technology-oriented approach, striving to provide long-term and comprehensive product service planning. Therefore, policies focus on optimizing work processes and fully investing resources in enhancing personnel's professional capabilities.

To maintain employee work efficiency and quality levels, each department implements orientation and training for new employees regarding their job duties. The training content includes the Company's core values and professional competency training, aiming to help new employees integrate into the company culture early and provide quality-compliant testing technology services.

During their tenure, supervisors irregularly provide professional education and training (including internal, external training, and in-service education) based on job requirements. The Company provides full or partial fee subsidies and incentives for education and training hours based on actual needs. Upon approval by supervisors, employees may also apply for official leave for relevant professional in-service education and training. It is expected that the knowledge acquired by employees can be practically applied to their work.

After training, employees may provide post-class transfer training to other colleagues as needed, with all records managed and registered uniformly. This aims not only at professional talent cultivation but also at the effective utilization of talent to maintain the Company's position as a market benchmark leader in providing precise testing services.

Annual Performance Bonus

The Company allocates performance bonuses based on its annual operating status. Bonuses are issued according to individual work performance of the previous year and the ratio of tenure.

Retirement System and Its Implementation Status

Based on protecting employee rights, caring for employees' retirement life, and promoting labor-management relations, the Company follows the law by contributing monthly to the employees' retirement funds, which are stored in individual labor pension accounts to safeguard their retirement security.

Status of Labor-Management Agreements and Various Employee Rights and Interests Maintenance Measures

(1) The Company emphasizes a corporate culture that prioritizes employee well-being. The management team shares a consensus on maintaining employee rights and focuses on catalyzing various welfare measures. At the same time, an enterprise

culture of mutual care and co-creation of the future is fostered, resulting in a young and lively atmosphere in the workplace and harmonious labor-management relations with unobstructed communication.

Based on the philosophy that corporate success depends on good interaction between supervisors and subordinates, the Company is oriented towards a harmonious atmosphere and the cohesion of team spirit. In management beliefs and practices, special emphasis is placed on talent cultivation and motivation, respecting individuals, and acknowledging employees' hard work with timely rewards. We create a mutually beneficial working environment and provide space for employees to fully demonstrate their abilities, offering appropriate job rotation opportunities and promotion plans, developing subordinates' potential, training diverse expertise, and cultivating adaptability, so that employees can gain achievement, self-confidence, motivation, and satisfaction from their work.

(2) Status of labor-management agreements and various employee rights and interests maintenance measures:

The Company values labor-management relations. In accordance with Article 83 of the Labor Standards Act, to coordinate labor-management relations, promote labor-management cooperation, and increase work efficiency, labor-management meetings

are held quarterly. To ensure employees' opinions are fully expressed, diverse communication and complaint channels—including an employee complaint e-mail, suggestion boxes, a hotline, and a dedicated HR processing window—have been established. The implementation status is as follows:

A. Employee assistance and complaint channels are handled directly by the Human Resources Department.

B. The whistleblower mailbox on the Company website is handled directly by high-level internal management.

C. A fully diversified communication platform has been established to create long-term and harmonious labor-management relations.

Losses suffered by the company due to labor disputes during the most recent fiscal year and up to the date of publication of the annual report, and disclosure of estimated amounts and countermeasures currently and potentially occurring in the future; if reasonable estimation is impossible, state the facts of why it cannot be reasonably estimated:

Labor-management relations at the Company have always been harmonious. Currently, there are no labor disputes with active employees, and no losses have been incurred due to labor disputes.

VI. Cyber Security Management

Cyber Security Management Strategy and Framework

Enterprise Information Security Governance Organization

Sofiva Genomics Co., Ltd. has established the "Information Engineering Department" to coordinate the formulation, execution, risk management, and compliance auditing of information security and protection-related policies. The Company has joined the Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC) for joint cyber security defense, receiving and updating the latest security intelligence and performing security control at any time. The General Manager reports on cyber security management effectiveness, related issues, and directions to the Board of Directors every six months. The Information Engineering Department of Sofiva Genomics Co., Ltd. is responsible for supervising the governance of enterprise information security. The General Manager and the head of the Information Engineering Department oversee and evaluate the Company's information and network security management mechanisms and directions. To implement the cyber

security strategy established by the organization and ensure internal compliance with relevant guidelines, procedures, and regulations, the General Manager and the head of the Information Engineering Department are responsible for auditing, supervising, reviewing, and making decisions on information security and protection policies. The Information Service Department and System Operation Department under the Information Engineering Department implement and ensure the effectiveness of cyber security management measures.

Cyber Security Management Strategy and Framework

To effectively implement cyber security management, the Information Engineering Department holds regular routine meetings. Based on the Plan-Do-Check-Act (PDCA) management cycle mechanism, it reviews the applicability of information security policies and protection measures and regularly reports implementation results to the General Manager.

- **"Plan" phase:** Focuses on cyber security risk management and establishing a complete Information Security Management System (ISMS) to reduce enterprise cyber threats from the systemic, technical, and procedural aspects, creating high-specification confidential information protection services that meet customer needs.

- **"Do" phase:** Constructs multi-layered cyber security defense and continuously introduces innovative cyber defense technologies. Cyber security control mechanisms are integrated and internalized into daily operational processes such as hardware/software maintenance and supplier security management. Systematic monitoring of information security is performed to maintain the confidentiality, integrity, and availability of Sofiva Genomics' important assets.
- **"Check" phase:** Actively monitors the effectiveness of cyber security management, performing cyber security indicator measurement and quantitative analysis based on audit results. Cyber security maturity assessments are conducted through regular simulated cyber-attack drills.
- **"Act" phase:** Based on review and continuous improvement, rigorous supervision and auditing ensure that cyber security regulations remain effective. When employees violate relevant norms and procedures, they are handled according to the cyber security violation process, and personnel punishments (including the employee's performance appraisal for the year or necessary legal actions) are taken depending on the severity of the violation. Additionally, improvement actions, including cyber security measures, education, training, and advocacy, are periodically reviewed and executed

based on performance indicators and maturity assessment results to ensure that important confidential information of Sofiva Genomics Co., Ltd. is not leaked.

Cyber Security Risks and Countermeasures

Information Technology Security Risks and Management Measures

Sofiva Genomics Co., Ltd. has established comprehensive network and computer-related cyber security protection measures, but it cannot guarantee that the computer systems controlling or maintaining important corporate functions such as manufacturing operations and accounting can completely avoid cyber-attacks from any third party aimed at paralyzing the system. These cyber-attacks illegally intrude into Sofiva Genomics' internal network systems to engage in activities that sabotage company operations and damage reputation. In the event of a severe cyber-attack, the systems may lose important company data, and operations may come to a standstill. The Company ensures the appropriateness and effectiveness of its information security regulations and procedures through continuous review and evaluation but cannot guarantee that the Company will not be affected by emerging risks and attacks in the rapidly changing information security threat environment. Cyber-attacks may also attempt to steal trade secrets and other confidential information, such as proprietary information of customers or other stakeholders and the personal data of

Sofiva Genomics' employees. Malicious hackers may also attempt to introduce computer viruses, destructive software, or ransomware into the network systems to interfere with operations, extort or blackmail the Company, gain control of computer systems, or snoop on confidential information. These attacks may lead to the Company needing to compensate customers for losses due to delays or order interruptions, incur massive expenses for remediation and improvement measures to strengthen network security, or involve the Company in legal cases or regulatory investigations due to the leakage of information of employees, customers, or third parties for which the Company has confidentiality obligations, leading to significant legal liabilities. Sofiva Genomics Co., Ltd. has experienced ransomware attacks in the past and may face similar attacks in the future.

To prevent and reduce the damage caused by such attacks, the Company has implemented relevant improvement measures and continues to update them, such as:

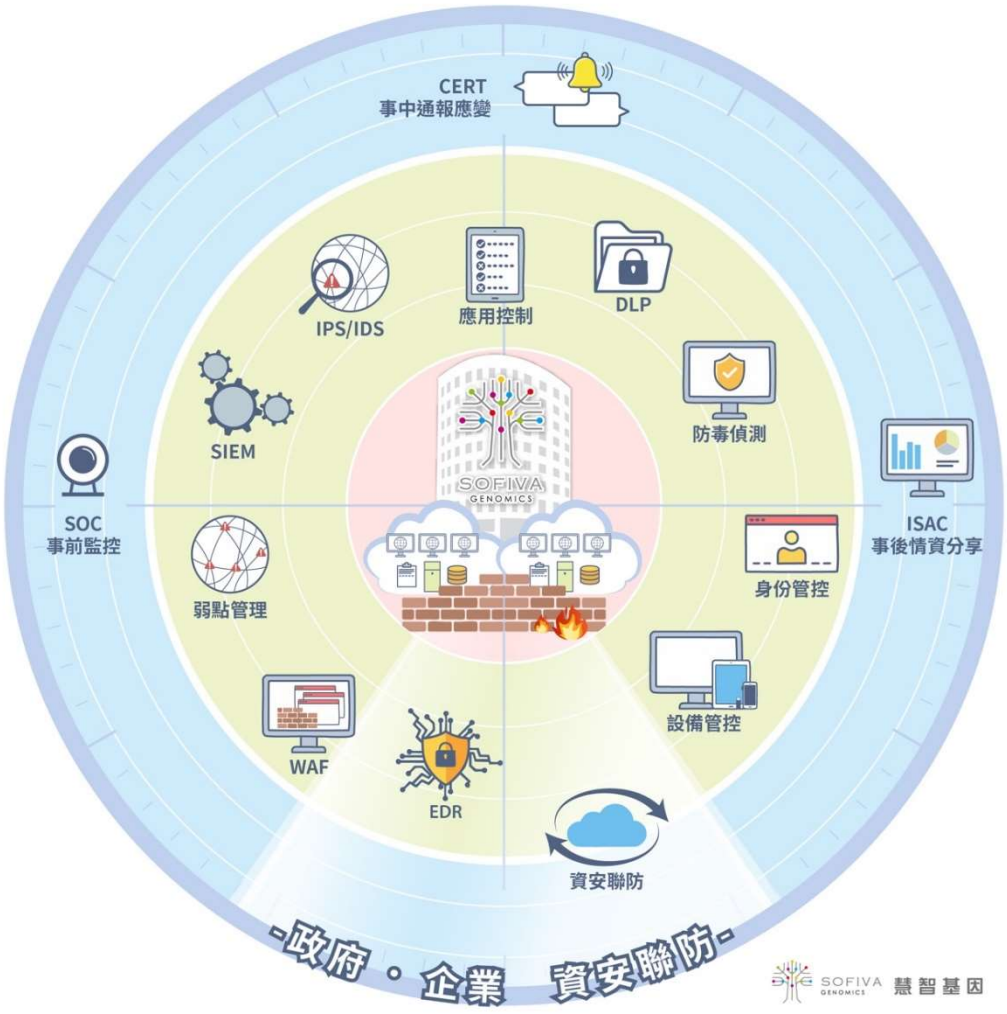
- Establishing equipment security protection mechanisms to prevent equipment containing malware from entering the Company.
- Strengthening network usage by virtualizing and segmenting various network levels and differentiating internal and external network usage.

- Employees are prohibited from using private equipment to connect to the Company's internal network, and remote desktop usage is prohibited. If an external connection to the Company system is required, it must be applied for and approved through a secure VPN connection.
- Isolating and protecting the interconnections between hosts, systems, and users to avoid malicious links and intrusion.
- Using internal firewalls and network controls in the internal network to prevent malware from spreading across equipment and regions.
- Using external firewalls to control host connections for external information services to prevent malicious intrusion.
- Utilizing a global cyber security intelligence analysis and defense system to protect the Company and block the intrusion of malware.
- Establishing endpoint anti-virus/protection measures based on computer types.
- Introducing advanced solutions to detect and handle malware.
- Designing and developing cyber-security-enhanced PCs for employee use.
- Establishing a private cloud through virtualization and strengthening systems and off-site data backup to ensure timely recovery of system operation and correct data access if subjected to improper attack or damage, minimizing company loss.

- Introducing new technologies to strengthen data protection.
- Strengthening phishing email detection.
- Monitoring and recording all network and related system connection packets and messages for timely protection of the Company's information security.
- Uniformly using Active Directory (AD) centralized directory services for identity verification and authorization to perform permission control, facilitating unified management and preventing unauthorized intrusion.
- Adding a DLP (Data Loss Prevention) system to prevent confidential data leakage caused by intentional or unintentional errors.
- Introducing EDR (Endpoint Detection and Response) systems, SIEM (Security Information and Event Management), and establishing a SOC (Security Operations Center) for 24/7 joint defense and monitoring with third parties and the government to analyze improper computer behavior and implement timely prevention and security disposal.
- Implementing MDM (Mobile Device Management) systems to control and monitor the usage and security of mobile devices.
- Implementing a 360-degree protection network vertically and horizontally and establishing an integrated automated cyber security operation platform.

- Regularly performing employee awareness testing and commissioning external experts to conduct cyber security assessments.

The overall cyber security architecture is shown in the figure below:



Although Sofiva Genomics Co., Ltd. continuously strengthens its information security protection measures, it still cannot guarantee that the Company will be immune to malicious software and hacker attacks. Furthermore, Sofiva Genomics Co., Ltd. needs to share highly sensitive and confidential information with certain third-party vendors hired to provide services to the Company and its global affiliates to enable them to provide relevant services. Although Sofiva Genomics Co., Ltd. requires these third-party service vendors to comply with confidentiality and/or cyber security regulations in the service contracts signed with them, there is no guarantee that every third-party service vendor will strictly adhere to these obligations. The internal network systems and external cloud computing networks (such as servers) maintained by the aforementioned service vendors and/or their contractors also face the risk of cyber-attacks. If Sofiva Genomics Co., Ltd. or its service vendors are unable to timely resolve the technical problems caused by these cyber-attacks, or ensure the data integrity and availability of Sofiva Genomics Co., Ltd. (and those belonging to the Company's customers or other third parties), or maintain control over the computer systems of the Company or its service vendors, it could severely damage Sofiva Genomics Co., Ltd.'s commitments to customers and other stakeholders. Consequently, the Company’ s operating results, financial condition, prospects, and reputation may also suffer significant adverse impacts.

VII. Important Contracts

The important contracts currently in effect or that have expired during the most recent fiscal year and up to the date of publication of the annual report are as follows:

Contract Nature	Contracting Parties	Contract Commencement and Termination Dates	Main Content	Restrictive Clauses
Technical Cooperation	Illumina, Inc.	2020/07/01 – 2027/01/31	Technical cooperation	None
Building Lease Agreement	Asia Cement Corporation	2018/08/01 – 2028/07/31	Building lease	None
Building Lease Agreement	Hsiu-Chu Yeh	2019/06/10 – 2029/05/31	Building lease	None
Purchase Agreement	Illumina Taiwan Co., Ltd.	2015/04/09 – Present	General purchases	None
Purchase Agreement	SOPHiA Genetics	2024/02/20 – 2025/02/19	General purchases	None

V. Review and Analysis of Financial Position and Financial Performance, and Risk Matters

1. Financial Position Main reasons for significant changes in assets, liabilities, and equity over the past two fiscal years and their impact; if the impact is significant, an explanation of future response plans shall be provided:

Under International Financial Reporting Standards (Consolidated) Unit: NT$ Thousands

Item	2024 (113 Fiscal Year)	2025 (114 Fiscal Year)	Increase (Decrease) Amount	Change (%)
Current Assets	272,600	236,197	(36,403)	(13.35)
Property, Plant, and Equipment	53,160	36,444	(16,716)	(31.44)
Intangible Assets	8,192	5,152	(3,040)	(37.11)
Other Assets	434,131	446,554	12,423	2.86
Total Assets	**768,083**	**724,347**	**(43,736)**	**(5.69)**
Current Liabilities	83,457	70,896	(12,561)	(15.05)
Non-current Liabilities	40,222	25,017	(15,205)	(37.80)
Total Liabilities	**123,679**	**95,913**	**(27,766)**	**(22.45)**

Item	2024 (113 Fiscal Year)	2025 (114 Fiscal Year)	Increase (Decrease) Amount	Change (%)
Share Capital	215,934	215,934	-	-
Capital Surplus	341,594	341,589	(5)	0.00
Retained Earnings	86,662	70,824	(15,838)	(18.27)
Other Equity	(148)	(220)	(72)	48.65
Equity Attributable to Owners of the Parent	644,042	628,127	(15,915)	(2.47)
Non-controlling Interests	362	307	(55)	(15.19)
Total Equity	**644,404**	**628,434**	**(15,970)**	**(2.48)**

2. Financial Performance

1. Main reasons for significant changes in operating revenue, operating income, and net income before tax over the past two fiscal years:

Under International Financial Reporting Standards (Consolidated) Unit: NT$ Thousands

Item	2024 (113 Fiscal Year)	2025 (114 Fiscal Year)	Increase (Decrease) Amount	Change (%)
Operating Revenue	453,312	385,706	(67,606)	(14.91)
Operating Costs	317,651	286,575	(31,076)	(9.78)
Gross Profit from Operations	**135,661**	**99,131**	**(36,530)**	**(26.93)**
Operating Expenses	139,034	132,869	(6,165)	(4.43)
Net Operating Income (Loss)	**(3,373)**	**(33,738)**	**(30,365)**	**900.24**
Non-operating Income and Expenses	26,988	25,434	(1,554)	(5.76)
Net Income Before Tax	**23,615**	**(8,304)**	**(31,919)**	**(135.16)**
Income Tax Expense	4,487	551	(3,936)	(87.72)
Net Income (Loss) for the Period	**19,128**	**(8,855)**	**(27,983)**	**(146.29)**

Item	2024 (113 Fiscal Year)	2025 (114 Fiscal Year)	Increase (Decrease) Amount	Change (%)
Other Comprehensive Income (Net)	(117)	(82)	35	(29.91)
Total Comprehensive Income (Loss) for the Period	19,011	(8,937)	(27,948)	(147.01)

2. Expected Sales Volume and Its Basis

Annual targets are set based on the environment, capacity planning, and past operating results. In response to diverse market demands, the Group will continue to dedicate itself to the research and development of new products to enhance competitiveness. It is expected that the Group's sales revenue in the coming years will grow steadily.

3. Possible Impact on the Company's Future Financial Business and Response Plans

The Group will strive to effectively utilize production capacity and financial capital to meet the needs of business growth.

3. Cash Flow

1. Analysis of Cash Flow Changes in the Most Recent Year: Unit: NT$ Thousands

Item	2024 (113 Fiscal Year)	2025 (114 Fiscal Year)	Difference Amount	Difference (%)
Operating Activities	34,688	15,355	(19,333)	(55.73)
Investing Activities	(10,662)	(14,435)	(3,773)	35.39
Financing Activities	(8,566)	(22,280)	(13,714)	160.10
Net Cash Inflow (Outflow)	15,273	(21,471)	(36,744)	(240.58)

Analysis of cash flow change variations:

1. Operating Activities: Net cash inflow decreased, primarily due to the decrease in net income before tax for the 114 fiscal year (2025).
2. Investing Activities: Net cash outflow increased, primarily due to the increase in other non-current assets for the 114 fiscal year (2025), resulting in an increase in cash outflow from investing activities.
3. Financing Activities: Net cash outflow increased, primarily due to no employees exercising stock options in the 114 fiscal year (2025).

2. Improvement Plans for Illiquidity: The Group has no cash deficiency; therefore, there is no concern regarding illiquidity.

3. Cash Liquidity Analysis for the Coming Year (2026 / 115 Fiscal Year): Unit: NT$ Thousands

Initial Cash Balance (1)	Estimated Annual Net Cash Flow from Operating Activities (2)	Estimated Annual Net Cash Flow from Investing Activities (3)	Estimated Annual Net Cash Flow from Financing Activities (4)	Expected Cash Surplus (Deficit) (1)+(2)+(3)+(4)	Remediation Measures for Cash Deficit
Investment Plans	Financing Plans				
90,608	46,701	(840)	(13,316)	123,153	-

Analysis of expected cash flow changes for the coming year:

1. Operating Activities: Revenue is expected to grow, generating net cash inflow from operating activities.
2. Investing Activities: Capital expenditures are planned, resulting in net cash outflow from investing activities.
3. Financing Activities: Payments of lease liabilities are planned, resulting in net cash outflow from financing activities.

IV. Impact of Major Capital Expenditures in the Most Recent Year on Financial Business

There are no such occurrences.

V. Investment Policy for the Most Recent Year, Main Reasons for Profit or Loss, Improvement Plans, and Investment Plans for the Coming Year

In 2014, the Company invested in and established **G-Genomics Co., Ltd.** The original plan was to provide personalized genetic testing services (such as cancer genetic testing) to create a brand differentiation from the Company's maternal-fetal related testing. However, after several years of

implementing the personalized testing business, it was evaluated that the synergy of having the Company uniformly execute marketing and business promotion would be greater. Therefore, those testing businesses were adjusted to be handled by the Company. Currently, G-Genomics primarily executes prenatal testing business (NIPS V1.0), consistently bringing profits to the Company.

In 2018, the Company invested in and established the Thailand subsidiary, **Sofiva Genomics Bangkok Co., Ltd.**, planned as the Group's hub for developing the Southeast Asian market. As the subsidiary's main business is developing the local Thai market, it initially incurred losses due to a lack of economies of scale and high sales promotion expenses. Since 2023, by curtailing relevant expenditures, it has gradually turned from loss to profit.

The Company invested in **Dianthus Co., Ltd.** (formerly known as He-Yao Co., Ltd.) in 2018 and 2019, respectively. As of the end of 2023, the shareholding ratio was 16.56%. It was established primarily to expand the maternal-fetal market and officially began operations in 2019. Its main business involves collecting consulting fee income from medical institutions and selling medical supplies to them, consistently bringing profits to the Company.

VI. Analysis and Evaluation of Risk Matters for the Most Recent Year and up to the Date of Publication of the Annual Report

1. The Impact of Changes in Interest Rates, Foreign Exchange Rates, and Inflation on the Company's Profit and Loss, and Future Response Measures:

(1) Impact of Interest Rate Changes on the Company's Profit and Loss and Response Measures

- **Impact on Profit and Loss:** The Company's interest income for 2024 and 2025 was NT$1,398 thousand and NT$1,356 thousand, respectively, primarily from interest income on bank deposits. This accounted for 5.92% and (16.33%) of the net income before tax, respectively. The impact on profit and loss is minimal. Furthermore, as the Company had no bank borrowings in 2024 and 2025, interest rate changes have no significant impact on the Company.
- **Specific Response Measures:** The Company maintains a good credit relationship with corresponding banks and has a stable financial structure with interest rates within a favorable range. Additionally, the Company periodically evaluates various bank project deposit rates and monitors changes in financial market interest rates to assess the impact on funds. It is expected that future interest rate changes will not have a significant impact on operations and profit or loss.

(2) Impact of Foreign Exchange Rate Changes on the Company's Profit and Loss and Response Measures

- **Impact on Profit and Loss:** The Company's main operating entity is based in Taiwan. Sales to customers are priced in NTD, and purchases are also priced in NTD. The net

foreign exchange gain (loss) for 2024 and 2025 was NT$450 thousand and (NT$138) thousand, respectively, accounting for approximately 0.10% and (0.04%) of the net operating revenue, and 1.91% and 1.66% of the net income before tax. Given the low proportion, exchange rate fluctuations are not expected to have a major impact.

- **Specific Response Measures:** The finance department maintains close relations with financial institutions, continuously monitors exchange rate changes, and grasps international exchange rate trends to respond to fluctuations and flexibly adjust foreign currency positions in the spot market.

(3) Impact of Inflation on the Company's Profit and Loss and Response Measures

- **Impact on Profit and Loss:** For the most recent year and up to the date of publication of the annual report, the Company has maintained good cooperation with suppliers, and no significant inflation has occurred. Past profit and loss have not been significantly impacted by inflation.
- **Specific Response Measures:** The Company pays close attention to price fluctuations in upstream raw material markets and maintains good interactions with suppliers. In the future, the Company will continue to monitor the price index and timely adjust product selling prices and raw material inventory levels to respond to inflationary pressures.

2. Policies on High-risk, High-leverage Investments, Loans to Others, Endorsements/Guarantees, and Derivative Commodity Transactions; Main Reasons for Profit or Loss and Future Response Measures:

- The Company focuses on its core business and does not engage in high-risk or high-leverage investment businesses.
- The Company has established the "Procedures for Endorsements and Guarantees" and "Procedures for Loaning of Funds to Others" as compliance bases. Loans are only made to subsidiaries, and the credit limits are handled according to the "Procedures for Loaning of Funds to Others" and implemented after Board approval. There are no endorsements or guarantees.
- As of the date of publication of the annual report, the Company has not conducted any derivative commodity transactions. If needed in the future, such transactions will primarily aim to hedge market risks caused by exchange or interest rate fluctuations and will not be for arbitrage or speculation. Risks remain limited as the Company focuses on core operations.

Future R&D Plans and Estimated R&D Expenses:

The Company's future R&D direction will continue to cultivate the fields of genetic testing and maternal-fetal medicine. R&D will follow the concepts of the six major genetic testing categories:

Reproductive, **Prenatal/Pre-conception**, **Newborn**, **Cancer**, **Rare Disease**, and **Precision Medicine**. We develop new testing technologies in each category and continue to develop maternal-child health, oncology medicine, and personalized medical fields. Many of Sofiva Genomics' tests and technologies are recognized by **CAP/ISO15189/LDTs** and we collaborate with global genetic testing companies like **Illumina/Roche/Thermo Fisher/SOPHiA Genetics** and the global pharmaceutical company **AstraZeneca**. Furthermore, we have a professional team of physicians and genetic counselors to provide follow-up medical advice and services, striving to offer comprehensive and high-quality genetic testing services.

The Company's future R&D plans are as follows:

(1) Reproductive Medicine Genetic Testing

(2) Prenatal and Pre-conception Genetic Testing

Spontaneous miscarriage and infertility are common in current obstetrics and gynecology, often occurring repeatedly for couples wishing to conceive, causing immense mental and family pressure. To help such couples, Sofiva Genomics offers miscarriage and infertility testing services. By checking blood chromosomes, it can be discovered that some infertile couples or those with multiple miscarriages have chromosomal unbalanced structural abnormalities, microdeletions, or microduplications. These results assist clinicians in fertility-related diagnosis. In terms of IVF, the Company has assisted thousands of couples through **Preimplantation Genetic Testing for**

Aneuploidy (PGT-A) to select healthy embryos. We have now introduced **SNP (Single Nucleotide Polymorphism)** analysis to estimate the ploidy status of embryos and combined chromosomal results to provide an embryo grading index (**Priority**) as a clinical reference for embryo transfer decisions, enhancing the completeness of information. Additionally, the Company provides **Non-Invasive PGT-A (niPGT-A)**, which only requires collecting the embryo culture medium containing DNA fragments released by the embryo. The process is non-invasive to the embryo, reducing factors affecting embryo survival and increasing morphological grading choices. The results also include mitochondrial analysis, providing more diverse testing choices for infertile couples.

Technically, through NGS and bioinformatics analysis, embryo chromosome testing maintains high sensitivity, high discrimination, and speed. Furthermore, through further R&D, we have enhanced NGS for single-gene embryo screening, enabling the detection of hereditary gene defects and chromosomal abnormalities simultaneously, improving efficiency and comprehensiveness. Recently, the Company introduced the **Thermo Fisher** system, allowing clinical sides to choose different testing platforms based on needs.

Moreover, the Company provides **Preimplantation Genetic Testing for Monogenic Diseases (PGT-M)**, designing personalized family-specific probes using direct and indirect testing technologies to help couples with hereditary diseases select embryos without the disease.

In inheritance patterns, recessive and dominant inheritance are common. Recessive diseases only occur when both parents pass on a variant; carriers themselves do not show symptoms, often leading to the neglect of the risk of having a severely ill child. For the health of the next generation, we provide **SOFIVA Carrier Scan v1.0 / v2.0 / v3.0**. Using NGS technology, we can test for over 300 common clinical recessive hereditary diseases across 14 categories at once. In the future, we plan to refer to international guidelines and **Taiwan Biobank** research to adjust target genes, making results even more significant.

In pregnancy testing, the Company published the era-defining **SOFIVA NIPS** in 2013. Pregnant women only need a blood draw after 10 weeks; by extracting plasma DNA and using NGS and bioinformatics analysis, fetal cell-free DNA can be measured.

(3) Newborn Genetic Testing

(4) Cancer Genetic Testing

Testing determines whether there are chromosomal trisomy abnormalities (such as Down Syndrome, Edwards Syndrome, Patau Syndrome, etc.). Over the years, we have continuously refined the technology and launched **SOFIVA NIPS v1.0 / v2.0 / v3.0**. In addition to ploidy, it can test 20 mutation points in **FGFR2** and **FGFR3** genes related to congenital fetal skeletal dysplasia. Future plans include adding more single-gene mutation tests for congenital diseases, combining trisomy and microdeletion testing to provide comprehensive prenatal services. Furthermore, we

developed the **SOFIVA Array v1.0 / v2.0 / v3.0**, which detects over 1,000 types of microdeletion syndromes and dozens of single-gene diseases.

For other pregnancy tests, we first used **PlGF**, **sFlt1**, and hemodynamics to predict preeclampsia, publishing international academic papers and helping many avoid fatal risks. Secondly, we have years of experience in **SMA** screening and counseling, using a stable platform to accurately screen SMA-related mutations. Additionally, we screen for common congenital infections like **Toxoplasma gondii** and **CMV** using IgM and IgG immune testing for early treatment. Other products include **Fragile X Syndrome** and **MTHFR** gene variant testing.

Regarding newborns, Sofiva is dedicated to "early detection, early treatment." In hearing loss testing, we use NGS to analyze more genes related to hearing impairment and sleep apnea. We also have CMV and Atopic Dermatitis (FLG gene) testing available right after birth.

Currently, we offer **SOFIVA Baby Scan v1.0 / v2.0 / v3.0**, combining multiple tests and upgrading to NGS to detect multiple disease-related genes (including drug allergies, hearing loss, CNS diseases, metabolic diseases, blood diseases, immune deficiencies, muscle diseases, epilepsy, vision loss, congenital heart defects, and pediatric cancers). For asymptomatic newborns, it screens for abnormalities; for symptomatic ones, it serves as a diagnostic aid. We plan to add more drug allergy-related genes.

Cancer remains the leading cause of death in Taiwan. The biggest problem in the past was the difficulty of sampling and human judgment errors. Traditional tissue biopsy requires surgery, which is difficult for patients and inconvenient for monitoring treatment effectiveness.

Thus, the Company utilizes **cfDNA** and **ctDNA** released into the blood for **Liquid Biopsy** screening. Using **Roche-authorized Molecular Barcode** technology, we achieve high accuracy and sensitivity. Based on bioinformatics analysis of mutation points and individual genetic differences, we help clinicians diagnose. We have launched **SOFIVA Cancer Monitor v1.0 / v2.1 / v2.2 / v3.0 / Breast / Colorectal / Biliary / Urothelial** and **SOFIVA Cancer Tracking**. These reduce patient pain and increase convenience for medical staff while identifying suitable chemotherapy or targeted drugs. To further enhance comprehensiveness, the Company is evaluating the introduction of advanced technologies like **MSK-ACCESS®** and **MSK-IMPACT®**. **MSK-ACCESS®** is a non-invasive liquid biopsy using deep sequencing of plasma ctDNA to detect cancer-related changes and reflect tumor heterogeneity.

MSK-IMPACT® is a gene sequencing method for tumor tissue that detects common and rare mutations. By integrating these, we provide precise genetic information for personalized treatment. Meanwhile, **SOFIVA Cancer Scan v1.0 / v2.0-Male / v2.0-Female / v3.0** serves as a health checkup option, testing over a hundred genes across 29 cancers (including the Top 10 cancers) via a blood draw. Additionally, for hereditary cancers, we developed **SOFIVA Cancer Risk v1.0 / v2.0**, providing testing for families with early-onset or multiple cases, including **BRCA 1/2** for

breast/ovarian cancer, and 25 colorectal or 44 gynecological cancer genes. We also offer **HPV** screening. Recently, our collaboration with **SOPHiA Genetics** for **HRD** (Homologous Recombination Deficiency) testing significantly benefits ovarian cancer patients, identifying suitability for **PARPi** targeted therapy, which applies to over 50% of patients and improves **Disease-free Survival (DFS)**.

(5) Precision Medication Genetic Testing

The human genome has been sequenced; whereas finding functional genes used to be like finding a needle in a haystack, decoded sequences can now be widely applied to diagnosis, prevention, and treatment. The Company continues to integrate with clinical sides and pharmaceutical companies to develop **Endometrial Cancer Molecular Subtyping** and **Prostate Cancer Genetic Testing**. We develop personalized genetic screening tailored to health; if there are specific needs, we design custom experimental processes. Recent literature has confirmed through clinical trials that referring to **Pharmacogenomics** testing can reduce the chance of drug allergy by 30%. Therefore, we will develop more drug genetic tests that meet clinical needs.

(6) Rare Disease Genetic Testing

The Company already provides testing for hundreds of rare diseases, including **Thalassemia**, **Osteogenesis Imperfecta** (Brittle Bone Disease), and **Spinocerebellar Ataxia** (Penguin Family), aiming for early diagnosis and reduced risk. We continue to increase the scope, introducing optimal

platforms and molecular diagnostic techniques. We provide **Whole Exome Sequencing (WES)** and are evaluating the introduction of **AI plus Natural Language Processing (NLP)** for rare disease testing services. Additionally, we will develop and introduce rapid screening technology for **ApoE** gene testing. ApoE is related to Alzheimer's risk; rapid screening allows for earlier assessment and health management to delay or prevent the disease. This will expand our services in rare diseases and precision medicine.

The Company utilizes its advantages in clinical testing technology to develop genetic testing items, contents, and application departments in phases. The following are the R&D items the Company is conducting

Category	Product	Content	Applicable Clinical Departments
Reproductive Medicine Genetic Testing	Male Infertility Testing	Modern medicine identifies that many cases of infertility in couples are due to male factors. Beyond conventional physical organ examinations and sperm function tests, genetic defects can also be detected. Currently, the Company provides testing for Azoospermia factor (AZF) gene defects and will continue to develop and offer more related testing services through different technical platforms.	Reproductive Centers, Obstetrics and Gynecology
Prenatal & Pre-conception	SOFIVA Non-Invasive Prenatal	The comprehensive NIPS v3.0 targets 23 pairs of chromosomes to detect common trisomy abnormalities and 20 types of	Obstetrics and Gynecology

Category	Product	Content	Applicable Clinical Departments
Genetic Testing	Screening (NIPS v3.0)	microdeletion diseases. It also enables screening for 20 mutation hotspots in the monogenic genes FGFR2 and FGFR3. As hundreds of chromosomal microdeletion and monogenic diseases are clinically known, future R&D will focus on incorporating more of these into the existing NIPS v3.0 framework to expand its scope and enhance comprehensiveness and utility.	
Newborn Genetic Screening	Newborn Genetic Screening	Many genetic abnormalities increase the risk of disease symptoms or even sudden death during an infant's growth. Early detection and treatment provide better care and mitigate adverse effects. The Company has launched comprehensive newborn genetic screening (BS v1.0/v2.0/v3.0), covering hearing loss, drug sensitivity, multiple system defects, metabolic diseases, and congenital heart defects. Future R&D will continue to collaborate with clinicians to focus on drug-sensitivity genes, making the screening scope more complete. It will also integrate with prenatal screening results to assist in the rapid genetic diagnosis of newborn-related diseases.	Neonatology, Pediatrics
Cancer Genomic Testing	Non-invasive Tumor Mutation Burden (TMB) Testing	Current cancer immunotherapy (PD-1/PD-L) represents a final hope for patients for whom chemotherapy has failed. Research indicates that Tumor Mutation Burden (TMB) is a critical indicator highly correlated with the effectiveness of immunotherapy. However,	Oncology, Surgery, Internal Medicine, Obstetrics and Gynecology

Category	Product	Content	Applicable Clinical Departments
		invasive biopsies for TMB testing cause patient suffering and inconvenience for medical staff. The Company will collaborate with major international manufacturers to develop non-invasive TMB testing to achieve better treatment outcomes for cancer patients.	
	Early Cancer Screening	Current tumor detection often requires tissue biopsy, which is inconvenient for sampling and preservation. The Company has partnered with the genomic giant **Roche** to develop **molecular barcode** sequencing technology and the new NGS **CAPP-Seq**. Supported by these technologies, testing accuracy and sensitivity can be significantly improved. The Company will also collect specimens such as **urine and feces** to extract tumor DNA for testing, assisting in early genetic screening for various cancers.	Oncology, Surgery, Internal Medicine, Obstetrics and Gynecology, Health Checkup Centers
	MSK-ACCESS / MSK-IMPACT Cancer Genomic Testing	The Company will evaluate the introduction of advanced testing technologies such as **MSK-ACCESS®** and **MSK-IMPACT®** for in-depth cancer genome analysis and disease monitoring. **MSK-ACCESS®** is a non-invasive liquid biopsy technique that performs deep sequencing of plasma **ctDNA** to detect changes in cancer-related genes and more comprehensively reflect tumor heterogeneity. **MSK-IMPACT®** is a tissue-based sequencing method capable of detecting gene mutations in common and rare cancers.	Oncology, Surgery, Internal Medicine

Category	Product	Content	Applicable Clinical Departments
Precision Medication Genetic Testing	Drug Sensitivity Testing	The Company’ s newborn genetic testing already includes drug sensitivity items. Future plans include increasing the types of drugs and target genes to enhance comprehensiveness. We also plan to expand the target population to **adult drug sensitivity testing**, providing risk assessments for common medications and reducing potential hazards when people of all ages use medication.	All Clinical Departments
Rare Disease Genetic Testing	Rare Disease Genetic Testing	There are currently approximately 25,000 known human genes, and rare diseases caused by gene mutations will only be discovered more frequently in the future. The Company has developed services for hundreds of rare disease genes. Future efforts will target more diverse rare disease genes, combining self-accumulated testing data to establish new R&D for testing platforms.	All Clinical Departments
	Alzheimer's Disease Genetic Risk Testing	The **ApoE** gene is highly correlated with the risk of Alzheimer's disease. Through rapid screening technology, an individual's risk can be assessed earlier, facilitating early health planning and management to delay or prevent the onset of the disease.	Health Checkup Centers

2. Estimated R&D Investment

The Company's R&D expenses for 2024 and 2025 were NT$9,978 thousand and NT$9,977 thousand, respectively, accounting for 2.20% and 2.59% of the annual operating revenue. As the scale of R&D continues to expand and the variety of genetic testing items becomes increasingly rich, the Company expects to invest approximately NT$4,359 thousand in R&D expenses for 2026, accounting for 1.20% of operating revenue.

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3. Impact of Significant Changes in Domestic and Foreign Policies and Laws on the Company’s Financial Business and Response Measures:

The Company has not experienced any significant impact on its financial business due to policy or legal changes in the most recent year. However, the Company continues to monitor domestic and foreign political and economic environments, as well as legal trends, to prepare appropriate response measures at any time.

4. Impact of Technological and Industrial Changes on the Company’s Financial Business and Response Measures:

The Company timely keeps abreast of technological trends in relevant industries and analyzes/utilizes them accordingly. There have been no significant impacts on financial business due to technological changes.

5. Cyber Security Risk Assessment and Analysis:

- **(1) Information Security Policy; (2) Cyber Security Network Architecture:**

  The Company's information department is dedicated to information security and reports regularly to information executives on the operational status of security management. The Company’s internal systems are located within a virtual network, and the external network is isolated to prevent direct access. Multiple network security defense systems are employed: firewalls at the network front end, Intrusion Prevention Systems (IPS) with connection screening, and email security control systems filter incoming and outgoing network traffic. These defend against external network attacks and promptly block threats such as the latest malware, harmful web links, and spam. Internal hosts and endpoints are deployed with anti-virus software and **EDR** via a central management console, and a **SOC** center has been established. Virus signatures and malicious behavior characteristics are updated in real-time to intercept viruses, Trojans, worms, ransomware, and malicious programs in attachments, effectively reducing the risk of damage from hacker attacks. Furthermore, **DLP** (Data Loss Prevention) is used to prevent intentional access and leakage of sensitive data.

- **(3) System Account Lifecycle and Privilege Management:**

User accounts and permissions are set based on business scope and authority. Data access requires a sign-off process and can only be used or changed after application and approval by the respective authorized supervisors. Once a user leaves their original position, their account and permissions are revoked immediately to prevent unauthorized use.

- **(4) Audit and Archiving of Data Access Records:**

  The system can record the access tracks of files and documents, as well as correspondence data like emails, for archiving and preservation. Computers following the decommissioning procedure undergo physical hard drive destruction to comply with regulatory management systems and information security policies.

- **(5) Continuous Operation of Information Systems:**

  Systems and documents undergo daily, weekly, and monthly local backups. Monthly backup data is then transferred to an off-site location for disaster recovery. System data recovery drills are performed annually to ensure the normal operation of information systems and data security, reducing the risk of data loss caused by unpredicted natural disasters or human-made disasters.

The Company has established internal control systems for computerized information processing to maintain its information security policy. By reviewing and evaluating security regulations and

procedures annually to ensure their adequacy and effectiveness, the response measures are as follows:

- Ensure the security of the Company's data, systems, equipment, and network communications to block external intrusion and damage.
- Ensure that system account access permissions and system changes are authorized according to Company procedures.
- Implement destruction procedures; decommissioned computer storage media should be destroyed to avoid accidental data exposure or leakage.
- Monitor the security status and activity logs of information systems to effectively track and handle information security incidents.
- Maintain the availability and integrity of data and systems so that normal operations can be restored in the event of a disaster or damage.

Currently, the Company’s information security maintenance measures are comprehensive. Considering that cyber security insurance is still an emerging insurance type involving supporting measures such as security grading and claims forensics, the Company is currently in the stage of evaluating its future applicability.

The information department executes operations in accordance with the Company’s prescribed procedures to ensure data integrity and security. The risk assessment results are favorable. In the

most recent year and up to the date of publication of the annual report, technological changes have had no significant adverse impact on the Company's information security, and there are no major operational risks.

6. Impact of Corporate Image Changes on Enterprise Crisis Management and Response Measures:

As of the date of publication of the prospectus, the Company has not experienced any corporate crises arising from changes in corporate image.

7. Expected Benefits, Possible Risks, and Response Measures of Mergers and Acquisitions:

As of the date of publication of the annual report, the Company has no plans for mergers or acquisitions.

8. Expected Benefits, Possible Risks, and Response Measures of Plant Expansion:

As of the date of publication of the annual report, the Company has no plans for plant expansion.

9. Risks Faced by Concentration of Purchases or Sales and Response Measures:

- **Purchases:**

  Due to industry characteristics and the need to maintain flexibility in price negotiation while ensuring a stable supply source, the Company maintains long-term and good cooperative

relationships with various suppliers. Therefore, the risk arising from purchase concentration is limited. The Company maintains stable relations with suppliers, grasps raw material sources, sets safety stock for management and monitoring, and strictly controls product quality and delivery dates to ensure an uninterrupted supply of major raw materials.

- **Sales:**

  The Company's current sales market is primarily Taiwan, with an operating model focused on providing testing services through medical institutions. The Company's customers are numerous and dispersed, primarily individual consumers; thus, there is no risk of sales concentration. However, for risk diversification, the Company will actively expand into other markets. With the development of new products, the Company will also actively seek new customer sources while maintaining existing relationships to reduce risk.

10. Impact, Risks, and Response Measures of Large-scale Transfer or Replacement of Shares by Directors, Supervisors, or Major Shareholders with more than 10% Stake:

In the most recent year and up to the date of publication of the annual report, there have been no instances of large-scale share transfers or replacements by directors or major shareholders that caused a significant impact on the Company's operations.

11. Impact, Risks, and Response Measures of Changes in Operating Rights:

In the most recent year and up to the date of publication of the annual report, there has been no change in operating rights.

VI. Litigation or Non-Litigation Matters

1. **Major litigation, non-litigation, or administrative disputes that have been concluded by judgment or are currently pending in the most recent two fiscal years and up to the date of publication of the annual report, where the results may have a significant impact on shareholders' equity or securities prices:**

   None.

2. **Major litigation, non-litigation, or administrative disputes involving the Company's directors, supervisors, general manager, de facto responsible persons, major shareholders with a stake exceeding 10%, and subordinate companies, which have been concluded or are currently pending in the most recent two fiscal years and up to the date of publication of the annual report, where the results may have a significant impact on shareholders' equity or securities prices:**

   None.

Other Important Risks and Response Measures: None.

VII. Other Important Matters

None.

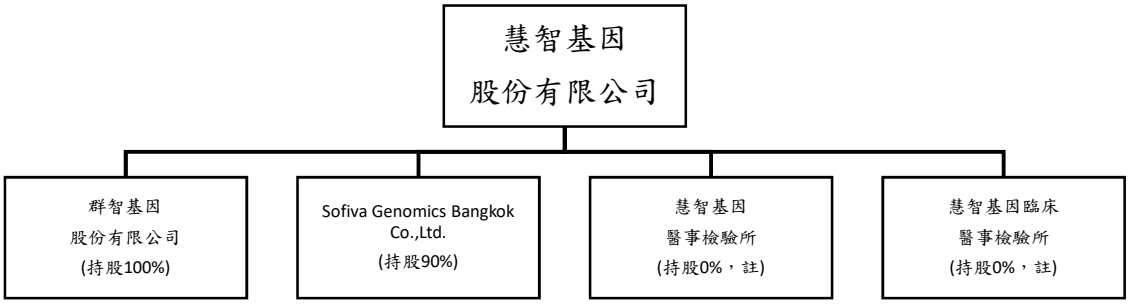
VI. Special Disclosure Matters

1. Information Related to Affiliated Enterprises

(1) Consolidated Business Report of Affiliated Enterprises

1. Affiliated Enterprise Organization Chart

2.



Basic Data of Affiliated Enterprises *As of December 31, 2025; Unit: NT$ thousand (Foreign currency in original units)*

Enterprise Name	Date of Incorporation	Address	Paid-in Capital	Main Business or Production Items
GenoSofiva Genomics Co., Ltd.	2014.08.19	8F., No. 607, Ruiguang Rd., Neihu Dist., Taipei City	15,000	Various medical testing services for pre-conception and prenatal care.
Sofiva Genomics Bangkok Co., Ltd.	2018.06.21	888 Polaris Tower, 4th Floor, Soi Sukhumvit 20, Sukhumvit Road, Khlong Toei, Khlong Toei, Bangkok 10110	THB 15,000,000	Various medical testing services for pre-conception and prenatal care.
SOFIVA Medical Laboratory	2021.04.16	No. 27, Baoqing Rd., Zhongzheng Dist., Taipei City	-	Clinical biochemical testing, general clinical testing, clinical hematology testing, clinical immunology testing,

Enterprise Name	Date of Incorporation	Address	Paid-in Capital	Main Business or Production Items
				blood transfusion testing, and blood bank operations.
SOFIVA Clinical Medical Laboratory	2022.02.15	5F & 7F, No. 27, Baoqing Rd., Zhongzheng Dist., Taipei City	-	Clinical biochemical testing, general clinical testing, clinical hematology testing, clinical immunology testing, blood transfusion testing, and blood bank operations.

3. Entities presumed to have a relationship of control and subordination in accordance with Article 369-3 of the Company Act: None.

4. Industries covered by the business operations of affiliated enterprises as a whole: Various medical testing services for pre-conception and prenatal care, clinical biochemical testing, general clinical testing, clinical hematology testing, and clinical immunology testing, etc.

5. Data of Directors, Supervisors, and General Managers of Affiliated Enterprises: *As of December 31, 2025*

Enterprise Name	Title	Name or Representative	Shares Held	
			Number of Shares	Shareholding %
GenoSofiva Genomics Co., Ltd.	Chairman	Representative of Sofiva Genomics Co., Ltd.: **Yi-Ning Su**	1,500,000	100%

Enterprise Name	Title	Name or Representative	Shares Held	
Sofiva Genomics Bangkok Co., Ltd.	Director / General Manager	Chia-Cheng Hung	1,199	7.99%
SOFIVA Medical Laboratory	Person in Charge	Wei-Ching Lien	-	-
SOFIVA Clinical Medical Laboratory	Person in Charge	Po-Wen Lin	-	-

6. Operational Status of Affiliated Enterprises: *As of December 31, 2025; Unit: NT$ thousands (EPS in NT$)*

Enterprise Name	Capital	Total Assets	Total Liabilities	Net Worth	Operating Revenue	Operating Income (Loss)	Net Income (Loss) for the Period	Earnings Per Share (NT$) (After Tax)
GenoSofiva Genomics Co., Ltd.	15,000	21,412	1,034	20,378	9,506	2,658	3,662	2.44
Sofiva Genomics Bangkok Co., Ltd.	14,085	2,303	4,700	(2,397)	7,689	1,444	416	0.30
SOFIVA Medical Laboratory	-	12,370	12,070	300	36,825	1,969	300	-

Enterprise Name	Capital	Total Assets	Total Liabilities	Net Worth	Operating Revenue	Operating Income (Loss)	Net Income (Loss) for the Period	Earnings Per Share (NT$) (After Tax)
SOFIVA Clinical Medical Laboratory	-	1,288	1,041	247	351	265	247	-

(II) Consolidated Financial Statements of Affiliated Enterprises For the 2025 fiscal year (from January 1 to December 31, 2025), the companies required to be included in the consolidated financial statements of affiliated enterprises under the "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises" are the same as those required to be included in the consolidated financial statements of parent and subsidiary companies under International Financial Reporting Standard No. 10. Since the information required to be disclosed in the consolidated financial statements of affiliated enterprises has been fully disclosed in the aforementioned consolidated financial statements of the parent and subsidiary companies, a separate set of consolidated financial statements for affiliated enterprises has not been prepared.

(III) Affiliation Report: Not applicable.

VII. Any Events in the Most Recent Year and up to the Date of Publication of the Annual Report that Had a Significant Impact on Shareholders' Equity or Securities Prices as Specified in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act

No such occurrences.

Sofiva Genomics Co., Ltd.

Person in Charge: Yi-Ning Su