SOFIVA GENOMICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2026 AND 2025
(STOCK CODE: 6615)

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Sofiva Genomics Co., Ltd. and Subsidiaries

Consolidated Financial Statements and Independent Auditors' Review Report

For the First Quarter of 2026 and 2025

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REVIEW REPORT OF INDEPENDENT ACCOUNTANTS

(115) Tsa-Shen-Pao-Tzi No. 26000300

To the Board of Directors and Shareholders of SOFIVA GENOMICS CO., LTD.

Introduction

We have reviewed the accompanying consolidated balance sheets of SOFIVA GENOMICS CO., LTD. and its subsidiaries (the "Group") as of March 31, 2026 and 2025, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the three-month periods then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting," endorsed and issued into effect by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope

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

Basis for Qualified Conclusion

As explained in Notes 4(3) and 6(4), the financial statements of certain insignificant subsidiaries and investments accounted for using the equity method were not reviewed by independent accountants. Total assets (including investments accounted for using the equity method) of these subsidiaries and investee companies amounted to NT$433,142 thousand and NT$408,768 thousand, constituting 59.29% and 54.06% of the consolidated total assets as of March 31, 2026 and 2025, respectively; total liabilities amounted to NT$1,220 thousand and NT$11,721 thousand, constituting 1.38% and 9.60% of the consolidated total liabilities as of March 31, 2026 and 2025, respectively. Total comprehensive income (loss) (including share of profit (loss) of associates and joint ventures accounted for using the equity method) of these subsidiaries and investee companies amounted to NT$16,545 thousand and NT$6,847 thousand, constituting 113.72% and (207.93%) of the consolidated total comprehensive income (loss) for the three-month periods then ended, respectively.

Qualified Conclusion

Based on our reviews, except for the effects of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain insignificant subsidiaries and investments accounted for using the equity method been reviewed by independent accountants as described in the Basis for Qualified Conclusion section, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of March 31, 2026 and 2025, and its consolidated financial performance and its consolidated cash flows for the three-month periods then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, “Interim Financial Reporting,” endorsed and issued into effect by the Financial Supervisory Commission.

PricewaterhouseCoopers, Taiwan Yu, Chih-Fan Chih, Bing-Chun Examiners' Approval Document No.: Jin-Guan-Zheng-Shen-Tzi No. 1110349013 Former Securities and Futures Designate Approval Document No.: (88) Tai-Cai-Zheng-(Liu)-Tzi No. 16120 May 13, 2026

SOFIVA GENOMICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2026, DECEMBER 31, 2025 AND MARCH 31, 2025

(Expressed in thousands of New Taiwan Dollars)

			March 31, 2026		December 31, 2025		March 31, 2025	
Code	ASSETS	Notes	Amount	%	Amount	%	Amount	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 86,786	12	$ 90,608	13	$ 93,080	12
1136	Financial assets measured at amortized cost – current	6(1)	34,100	5	34,100	5	34,100	5
1140	Contract assets – current	6(14) & 7(2)	9,061	1	9,791	1	10,279	1
1150	Notes receivable, net	6(2)	1,843	-	1,598	-	3,379	-
1170	Accounts receivable, net	6(2)	52,332	7	49,083	7	49,408	7
1180	Accounts receivable – related parties, net	6(2) & 7(2)	1,674	-	1,602	-	2,477	-
1200	Other receivables	7(2)	6	-	-	-	-	-
1220	Current income tax assets	6(20)	4,837	1	4,448	1	6,387	1
130X	Inventories	6(3)	32,194	5	34,851	5	44,838	6
1410	Prepayments		6,886	1	8,983	1	14,124	2
1470	Other current assets		691	-	1,133	-	577	-
11XX	Total current assets		230,410	32	236,197	33	258,649	34
	Non-current assets							
1550	Investments accounted for using equity method	6(4)	401,888	55	385,385	53	373,921	49
1600	Property, plant and equipment	6(5)	32,376	4	36,444	5	48,495	6
1755	Right-of-use assets	6(6)	29,145	4	32,474	4	45,966	6
1780	Intangible assets		8,166	1	5,152	1	11,456	2
1840	Deferred income tax assets		5,094	1	5,381	1	6,572	1
1920	Guarantee deposits paid		11,261	1	10,970	1	11,060	2
1990	Other non-current assets – others		12,211	2	12,344	2	-	-
15XX	Total non-current assets		500,141	68	488,150	67	497,470	66
1XXX	TOTAL ASSETS		$ 730,551	100	$ 724,347	100	$ 756,119	100

SOFIVA GENOMICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2026, DECEMBER 31, 2025 AND MARCH 31, 2025

(Expressed in thousands of New Taiwan Dollars)

Code	LIABILITIES AND EQUITY	Notes	March 31, 2026Amount	%	December 31, 2025Amount	%	March 31, 2025Amount	%
	Liabilities							
	Current liabilities							
2130	Contract liabilities – current	6(14)	$ 606	-	$ 1,180	-	$ 1,622	-
2170	Accounts payable		17,369	2	19,659	3	22,169	3
2180	Accounts payable – related parties	7(2)	3,111	1	2,980	1	3,306	1
2200	Other payables	6(7) & 7(2)	29,513	4	31,015	4	40,385	5
2230	Current income tax liabilities	6(20)	727	-	727	-	200	-
2250	Provisions for liabilities – current	6(8)	605	-	694	-	825	-
2280	Lease liabilities – current		13,513	2	13,729	2	16,518	2
2300	Other current liabilities		889	-	912	-	993	-
21XX	Total current liabilities		66,333	9	70,896	10	86,018	11
	Non-current liabilities							
2550	Provisions for liabilities – non-current	6(8)	3,089	-	3,077	-	3,042	1
2570	Deferred income tax liabilities		128	-	141	-	188	-
2580	Lease liabilities – non-current		18,565	3	21,799	3	32,793	4
25XX	Total non-current liabilities		21,782	3	25,017	3	36,023	5
2XXX	TOTAL LIABILITIES		88,115	12	95,913	13	122,041	16
	Equity attributable to owners of parent							
	Share capital	6(11)						
3110	Ordinary shares		215,934	30	215,934	30	215,934	29
	Capital surplus	6(12)						
3200	Capital surplus		341,589	47	341,589	48	341,589	45
	Retained earnings	6(13)						
3310	Legal reserve		37,481	5	37,481	5	35,638	5
3320	Special reserve		148	-	148	-	46	-
3350	Undistributed earnings		47,700	6	33,195	4	41,257	5
	Other equity interest							
3400	Other equity interest		-178	-	-220	-	-180	-
31XX	Total equity attributable to owners of parent		642,674	88	628,127	87	634,284	84
36XX	Non-controlling interests		-238	-	307	-	-206	-
3XXX	TOTAL EQUITY		642,436	88	628,434	87	634,078	84
	Significant contingent liabilities and unrecognized contractual commitments	9						
	Significant events after reporting period	11						
3X2X	TOTAL LIABILITIES AND EQUITY		$ 730,551	100	$ 724,347	100	$ 756,119	100

SOFIVA GENOMICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2026 AND 2025

(Expressed in thousands of New Taiwan Dollars, except for earnings (loss) per share)

			Three-Month Period Ended March 31, 2026		Three-Month Period Ended March 31, 2025	
Code	ITEMS	Notes	Amount	%	Amount	%
4000	Operating revenue	6(14) & 7(2)	$ 93,034	100	$ 95,918	100
5000	Operating costs	6(3)(18) & 7(2)	-66,400	-71	-70,794	-74
5900	Gross profit		26,634	29	25,124	26
	Operating expenses	6(18) & 7(2)				
6100	Selling expenses		-10,158	-11	-13,735	-14
6200	General and administrative expenses		-17,047	-18	-19,558	-20
6300	Research and development expenses		-1,384	-2	-2,381	-3
6450	Expected credit impairment loss (gain)	12(2)	-3	-	1	-
6000	Total operating expenses		-28,592	-31	-35,673	-37
6900	Operating loss		-1,958	-2	-10,549	-11
	Non-operating income and expenses					
7100	Interest income	6(15)	320	-	320	-
7010	Other income		216	-	154	-
7020	Other gains and losses	6(16)	-157	-	-194	-
7050	Finance costs	6(17)	-161	-	-246	-
7060	Share of profit of associates and joint ventures accounted for using equity method	6(4)	16,503	18	5,906	6
7000	Total non-operating income and expenses		16,721	18	5,940	6
7900	Profit (loss) before income tax		14,763	16	-4,609	-5
7950	Income tax benefit (expense)	6(20)	-262	-	1,353	2
8200	Net income (loss) for the period		$ 14,501	16	$ (3,256)	-3
	Other comprehensive income (loss)					
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Exchange differences on translation of foreign operational financial statements		$ 59	-	$ (46)	-
8399	Income tax related to components of other comprehensive income that will be reclassified	6(20)	-11	-	9	-
8360	Total components of other comprehensive income that will be reclassified to profit or loss		48	-	-37	-
8300	Other comprehensive income (loss) for the period, net of tax		$ 48	-	$ (37)	-
8500	Total comprehensive income (loss) for the period		$ 14,549	16	$ (3,293)	-3
	Net income (loss) attributable to:					
8610	Owners of the parent		$ 14,505	16	$ (3,243)	-3
8620	Non-controlling interests		-4	-	-13	-
			$ 14,501	16	$ (3,256)	-3
	Total comprehensive income (loss) attributable to:					
8710	Owners of the parent		$ 14,547	16	$ (3,275)	-3
8720	Non-controlling interests		2	-	-18	-
			$ 14,549	16	$ (3,293)	-3
	Earnings (loss) per share	6(21)				
9750	Basic earnings (loss) per share		$ 0.67		$ (0.15)	
9850	Diluted earnings (loss) per share		$ 0.67		$ (0.15)	

SOFIVA GENOMICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2026 AND 2025

(Expressed in thousands of New Taiwan Dollars)

		Equity attributable to owners of the parent										
			Capital surplus		Retained earnings			Other equity				
	Notes	Ordinary shares	Stock premium	Changes in equi	Employee stock	Other	Legal reserve	Special reserve	Undistributed ea	Exchange differe	Total	Non-controlling interests
For the three-month period ended		March 31, 2025										
Balance at January 1, 2025		$215,934	$ 237,493	$98,961	$ 4,710	$430	$ 35,638	$46	$ 50,978	$(148)	$ 644,042	$362
Net loss for the period		-	-	-	-	-	-	-	-3,243	-	-3,243	-13
Other comprehensive loss for the		-	-	-	-	-	-	-	-	-32	-32	-5
Total comprehensive loss for the p		-	-	-	-	-	-	-	-3,243	-32	-3,275	-18
Appropriations o	6(13)											
Cash dividends		-	-	-	-	-	-	-	-6,478	-	-6,478	-
Compensation c	6(10)	-	-	-	-5	-	-	-	-	-	-5	-
Changes in non-	4(3)	-	-	-	-	-	-	-	-	-	-	-550
Balance at March 31, 2025		$ 215,934	$ 237,493	$ 98,961	$ 4,705	$ 430	$ 35,638	$ 46	$ 41,257	$ (180)	$ 634,284	$ (206)
For the three-month period ended		March 31, 2026										
Balance at January 1, 2026		$215,934	$ 237,493	$98,961	$ 323	$4,812	$ 37,481	$148	$ 33,195	$(220)	$ 628,127	$307
Net income (loss) for the period		-	-	-	-	-	-	-	14,505	-	14,505	-4
Other comprehensive income for		-	-	-	-	-	-	-	-	42	42	6
Total comprehensive income for th		-	-	-	-	-	-	-	14,505	42	14,547	2
Forfeiture of emp	6(10)	-	-	-	-323	323	-	-	-	-	-	-
Changes in non-	4(3)	-	-	-	-	-	-	-	-	-	-	-547
Balance at March 31, 2026		$ 215,934	$ 237,493	$ 98,961	$ -	$ 5,135	$ 37,481	$ 148	$ 47,700	$ (178)	$ 642,674	$ (238)

SOFIVA GENOMICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2026 AND 2025

(Expressed in thousands of New Taiwan Dollars)

ITEMS	Notes	March 31, 2026	March 31, 2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit (loss) before income tax		14,763	-4,609
Adjustments to reconcile profit (loss):			
Depreciation charge on property, plant and equipment and right-of-use assets	6(18)	7,397	8,818
Amortization charge on intangible assets and other non-current assets	6(18)	3,025	1,715
Expected credit impairment loss (gain)	12(2)	3	-1
Interest expense	6(17)	161	246
Interest income	6(15)	-320	-320
Compensation cost of employee stock options	6(10)	-	-5
Share of profit of associates accounted for using equity method	6(4)	-16,503	-5,906
Changes in operating assets and liabilities:			
Contract assets – current		730	-869
Notes receivable, net		-245	-871
Accounts receivable, net		-3,252	2,024
Accounts receivable – related parties, net		-72	113
Other receivables		-6	-
Inventories		2,657	1,559
Prepayments		2,097	-6,170
Other current assets		442	575
Contract liabilities – current		-574	-151
Accounts payable		-2,290	2,913
Accounts payable – related parties		131	90
Other payables		-5,275	-7,784
Provisions for liabilities – current		-89	-235
Other current liabilities		-23	42
Cash generated from (used in) operations		2,757	-8,826
Interest received		320	320
Interest paid		-149	-234
Income tax received		-	155
Income tax paid		-398	-1,553
Net cash provided by (used in) operating activities		2,530	-10,138
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment	6(22)	-94	-123
Acquisition of intangible assets	6(22)	-1,050	-4,061
Increase in guarantee deposits paid		-291	-
Increase in other non-current assets		-989	-
Net cash used in investing activities		-2,424	-4,184
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments of lease liabilities	6(23)	-3,450	-4,071
Changes in non-controlling interests	4(3)	-547	-550
Net cash used in financing activities		-3,997	-4,621
Effect of exchange rate changes on cash and cash equivalents		69	-56
Net decrease in cash and cash equivalents		-3,822	-18,999
Cash and cash equivalents at beginning of period	6(1)	90,608	112,079
Cash and cash equivalents at end of period	6(1)	$ 86,786	$ 93,080

SOFIVA GENOMICS CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2026 AND 2025

(Expressed in thousands of New Taiwan Dollars, unless otherwise specified)

1. ORGANIZATION AND BUSINESS PROFILE

(1) SOFIVA GENOMICS CO., LTD. (the “Company”) was incorporated on June 15, 2012 under the provisions of the Company Act of the Republic of China (R.O.C.) and began its operations. The Company and its subsidiaries (collectively referred herein as the “Group”) are primarily engaged in providing pre-implantation, prenatal, and neonatal genetic testing as well as medical testing services.

(2) The Company applied for registration of its ordinary shares on the Emerging Stock Market of the Taipei Exchange (TPEx) in January 2017, and its shares have been officially listed and traded on the TPEx since January 22, 2018.

2. THE DATE OF AUTHORIZATION FOR PUBLICATION AND PROCEDURES

These consolidated financial statements were authorized for publication by the Board of Directors on May 13, 2026.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) **Effect of the adoption of new or amended International Financial Reporting Standards (“IFRSs”) accounting standards endorsed and issued into effect by the Financial Supervisory Commission (“FSC”)**

The following table summarizes the new, amended and revised standards and interpretations of IFRSs endorsed by the FSC which are applicable to the Group for the annual period commencing January 1, 2026:

New / Amended / Revised Standards and Interpretations	Effective Date Issued by IASB
Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"	January 1, 2026
Amendments to IFRS 9 and IFRS 7 "Contracts for Exchange of Non-Financial Items Dependent on Natural Electricity"	January 1, 2026
IFRS 17 "Insurance Contracts"	January 1, 2023
Amendments to IFRS 17 "Insurance Contracts"	January 1, 2023
Amendments to IFRS 17 "Initial Application of IFRS 17 and IFRS 9 — Comparative Information"	January 1, 2023
Annual Improvements to IFRS Accounting Standards — Volume 11	January 1, 2026

The Group has assessed that the adoption of the abovementioned standards and interpretations has no material impact on the Group's consolidated financial position and consolidated financial performance.

(2) **Effect of new or amended IFRSs endorsed by the FSC but not yet adopted by the Group** None.

(3) **Effect of IFRSs issued by IASB but not yet endorsed by the FSC** The following table summarizes the new, amended and revised standards and interpretations of IFRSs issued by the IASB but not yet included in the IFRSs endorsed by the FSC:

New / Amended / Revised Standards and Interpretations	Effective Date Issued by IASB
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	To be determined by IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures"	January 1, 2027
Amendments to IAS 21 "Lack of Exchangeability"	January 1, 2027

Note: The FSC announced in a press release on September 25, 2025 that public entities will apply IFRS 18 "Presentation and Disclosure in Financial Statements" (hereinafter referred to as IFRS 18) starting from the fiscal year 2028. In addition, if entities wish to early adopt IFRS 18, they may choose to early adopt the provisions of IFRS 18 after it is endorsed by the FSC.

Except for the following item, the Group has assessed that the adoption of the abovementioned standards and interpretations has no material impact on the Group's consolidated financial position and consolidated financial performance, and the relevant effects will be disclosed upon completion of the assessment:

- **IFRS 18 "Presentation and Disclosure in Financial Statements"** IFRS 18 "Presentation and Disclosure in Financial Statements" replaces IAS 1 and updates the structure of the statement of comprehensive income, adds disclosures for management performance measures, and strengthens the principles for aggregation and disaggregation applied to primary financial statements and notes.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) **Compliance statement** These consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34, "Interim Financial Reporting," endorsed and issued into effect by the FSC.

(2) **Basis of preparation**

1. These consolidated financial statements have been prepared on a historical cost basis.
2. The preparation of financial reports in conformity with International Financial Reporting Standards, International Accounting Standards, Interpretations and Interpretations Announcements (hereinafter referred to as "IFRSs") endorsed and issued into effect by the FSC requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Group's accounting policies. For items involving a high degree of judgment or complexity, or items where assumptions and estimates are significant to the consolidated financial reports, please refer to Note 5 for details.

(3) **Basis of consolidation**

1. Principles for preparation of consolidated financial statements: (1) The Group includes all subsidiaries in the preparation of the consolidated financial statements. Subsidiaries are entities (including structured entities) controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Subsidiaries are consolidated from the date on which control is obtained by the Group and are de-consolidated from the date that control ceases. (2) Inter-company transactions, balances and unrealized gains and losses on transactions between Group companies are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group. (3) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is also attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.
2. Subsidiaries included in the consolidated financial statements:

Investor	Name of the subsidiary	Business nature	March 31, 2026	Ownership (%)December 31, 2025	March 31, 2025	Descriptions
The Company	Phoebus Genetics Co., Ltd.	Testing service	100%	100%	100%	Note 1
The Company	Sofiva Genomics Bangkok Co., Ltd.	Testing service	90%	90%	90%	-
The Company	SOFIVA GENOMICS Medical Laboratory	Testing service	-	-	-	Note 2
The Company	Sofiva Genomics Clinical Medical Laboratory	Testing service	-	-	-	Note 3

Note 1: Refers to an insignificant subsidiary; the financial statements as of March 31, 2026 and 2025 were not reviewed by independent accountants. The financial statements as of December 31, 2025 were audited by the Company's independent accountants. **Note 2**: The laboratory was established in June 2021. Although the Company does not hold an equity interest, it has control over the laboratory's financial, operating, and personnel policies, and

thus it is included in the consolidated entity. The laboratory resolved an earnings distribution of $302 in March 2025, and the effect on non-controlling interests was ($302).

The laboratory resolved an earnings distribution of $300 in March 2026, and the effect on non-controlling interests was ($300).

Note 3: The laboratory was established in February 2022. Although the Company does not hold an equity interest, it has control over the laboratory's financial, operating, and personnel policies, and thus it is included in the consolidated entity. The laboratory resolved an earnings distribution of $248 in March 2025, and the effect on non-controlling interests was ($248). The laboratory resolved an earnings distribution of $247 in March 2026, and the effect on non-controlling interests was ($247).

3. Subsidiaries not included in the consolidated financial statements: None.
4. Adjustments for subsidiaries with different accounting periods and processing methods: None.
5. Significant restrictions: None.
6. Subsidiaries with non-controlling interests that are material to the Group: None.

(4) **Foreign currency translation** Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates (the "functional currency"). The financial statements are presented in New Taiwan Dollars, which is the Company's functional and presentation currency. The functional currencies of the subsidiaries are New Taiwan Dollars and Thai Baht.

1. Foreign currency transactions and balances (1) Foreign currency transactions are translated into the functional currency using the spot exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognized in profit or loss in the period in which they arise. (2) Foreign currency monetary assets and liabilities are translated using the spot exchange rates prevailing at the balance sheet date. Exchange differences arising from the adjustment are recognized in profit or loss in the period in which they arise. (3) Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the spot exchange rates prevailing at the balance sheet date; the translation differences are recognized in profit or loss. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through other comprehensive income are re-translated at the spot exchange rates prevailing at the balance sheet date; the translation differences are recognized in other comprehensive income. Non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions. (4) All foreign exchange gains and losses are presented in the consolidated statement of comprehensive income within "Other gains and losses."
2. Translation of foreign operations The operating results and financial position of all the Group entities, associates and joint arrangements that have a functional currency different from the presentation currency

are translated into the presentation currency as follows: (1) Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet; (2) Income and expenses for each statement of comprehensive income are translated at average exchange rates for the period; and

3. All exchange differences arising from translation are recognized in other comprehensive income.

(五) **Classification of current and non-current assets and liabilities**

1. Assets that meet one of the following criteria are classified as current assets: (1) Assets that are expected to be realized, or are intended to be sold or consumed, in the normal operating cycle. (2) Assets held primarily for trading purposes. (3) Assets that are expected to be realized within twelve months after the reporting period. (4) Cash or cash equivalents, excluding those that are restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. The Group classifies all assets that do not meet the above criteria as non-current.
2. Liabilities that meet one of the following criteria are classified as current liabilities: (1) Liabilities that are expected to be settled in the normal operating cycle. (2) Liabilities held primarily for trading purposes. (3) Liabilities that are expected to be settled within twelve months after the reporting period. (4) Liabilities for which the Group does not have an unconditional right to defer settlement for at least twelve months after the reporting period. The Group classifies all liabilities that do not meet the above criteria as non-current.

(六) **Cash equivalents** Cash equivalents refer to short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Time deposits that meet the aforementioned definition and are held for the purpose of meeting short-term cash commitments in operations are classified as cash equivalents.

(七) **Financial assets measured at amortized cost**

1. Financial assets that meet both of the following criteria are classified under this category: (1) The financial asset is held within a business model whose objective is to hold financial assets to collect contractual cash flows. (2) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.
2. The Group adopts trade date accounting for financial assets measured at amortized cost that conform to regular way trades.
3. The Group measures these financial assets at fair value plus transaction costs at initial recognition. Interest income is subsequently recognized over the period of circulation using the effective interest method under the amortization procedure, and impairment losses are recognized. Upon derecognition, any gain or loss is recognized in profit or loss.
4. Time deposits held by the Group that do not qualify as cash equivalents are measured at the investment amount due to their short holding period and the insignificant impact of discounting.

(八) Accounts and notes receivable

1. Accounts and notes receivable refer to accounts and notes for which the Group has an unconditional right to receive consideration in exchange for transferring goods or services according to contractual agreements.
2. Short-term accounts and notes receivable with no stated interest rate are measured at the original invoice amount as the effect of discounting is immaterial.

(九) **Impairment of financial assets** At each balance sheet date, for financial assets measured at amortized cost, the Group assesses the expected credit losses after considering all reasonable and supportable information (including forward-looking information). For those financial assets whose credit risk has not increased significantly since initial recognition, the loss allowance is measured at an amount equal to 12-month expected credit losses. For those financial assets whose credit risk has increased significantly since initial recognition, the loss allowance is measured at an amount equal to lifetime expected credit losses. For accounts receivable or contract assets that do not contain a significant financing component, the loss allowance is measured at an amount equal to lifetime expected credit losses.

(十) **Derecognition of financial assets** The Group derecognizes a financial asset when the contractual rights to receive the cash flows from the financial asset expire.

(十一) **Inventories** Inventories are stated at the lower of cost and net realizable value. Cost is determined using the weighted-average method. The item-by-item approach is used in applying the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

(十二) Investments accounted for using equity method—associates

1. Associates are all entities over which the Group has significant influence but not control. Generally, it means that the Group directly or indirectly holds 20% or more of the voting rights. Investments in associates are accounted for using the equity method and are initially recognized at cost.
2. The Group's share of its associates' post-acquisition profits or losses is recognized in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognized in other comprehensive income. When the Group's share of losses in an associate equals or exceeds its interest in the associate (including any other unsecured receivables), the Group does not recognize further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.
3. When changes in an associate's equity do not arise from profit or loss or other comprehensive income, and do not affect the Group's ownership percentage in the associate, the Group recognizes the change in equity attributable to the Group's share in accordance with its ownership percentage as "Capital surplus".
4. Unrealized gains and losses on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealized losses are also eliminated unless the transaction

provides evidence of an impairment of the asset transferred. Accounting policies of associates have been adjusted where necessary to ensure consistency with the policies adopted by the Group.

5. When an associate issues new shares, if the Group does not subscribe or acquire them proportionately, resulting in a change in the investment percentage resulting in a change in the investment percentage but still having significant influence, the increase or decrease in the net asset value of the equity investment is adjusted against “Capital surplus” and “Investments accounted for using equity method”. If it causes the investment percentage to decrease, in addition to the above adjustments, the gains or losses previously recognized in other comprehensive income that are related to the reduction in ownership interest, and which must be reclassified to profit or loss upon disposal of the related assets or liabilities, are reclassified to profit or loss in proportion to the reduction.
6. When the Group disposes of an associate and loses significant influence over that associate, all amounts previously recognized in other comprehensive income in relation to that associate are accounted for on the same basis as if the Group had directly disposed of the related assets or liabilities. That is, if a gain or loss previously recognized in other comprehensive income would be reclassified to profit or loss upon disposal of the related assets or liabilities, the gain or loss is reclassified from equity to profit or loss when significant influence over the associate is lost. If the Group still retains significant influence over the associate, the amounts previously recognized in other comprehensive income are transferred out proportionately in the manner described above.

(十三) **Property, plant and equipment**

1. Property, plant and equipment are initially recorded at cost.
2. Subsequent costs are included in the asset’s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of any replaced part is derecognized. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.
3. Property, plant and equipment apply the cost model for subsequent measurement, and are depreciated on a straight-line basis over their estimated useful lives. Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item must be depreciated separately.
4. The assets’ residual values, useful lives and depreciation methods are reviewed at each financial year-end. If expectations differ from previous estimates, or the expected pattern of consumption of the future economic benefits embodied in the asset has changed significantly, the changes are accounted for as a change in accounting estimate in accordance with IAS 8, "Accounting Policies, Changes in Accounting Estimates and Errors." The estimated useful lives of property, plant and equipment are as follows:
   - Machinery and equipment: 2 to 5 years
   - Transportation equipment: 5 years
   - Office equipment: 3 to 5 years

- Leasehold improvements: 3 to 10 years
- Other equipment: 2 to 5 years

(十四) **Lease transactions of lessee—right-of-use assets / lease liabilities**

1. Lease assets are recognized as right-of-use assets and lease liabilities on the date they become available for use by the Group. When the lease contract is for a short-term lease or a lease of low-value assets, lease payments are recognized as an expense on a straight-line basis over the lease term.
2. Lease liabilities are recognized at the commencement date of the lease at the present value of the lease payments that are not paid at that date, discounted using the Group's incremental borrowing rate. Lease payments include fixed payments, less any lease incentives receivable. Subsequently, lease liabilities are measured at amortized cost using the interest method, and interest expense is recognized over the lease term. When there are changes in the lease term or lease payments not resulting from a lease modification, the lease liabilities are remeasured, and the remeasurement amount is adjusted against the right-of-use assets.
3. Right-of-use assets are recognized at cost at the commencement date of the lease. The cost includes: (1) The initial measurement amount of the lease liability; (2) Any lease payments made at or before the commencement date; (3) Any estimated costs to dismantle and remove the underlying asset, restore the site on which it is located, or restore the underlying asset to the condition required by the terms and conditions of the lease. Subsequently, right-of-use assets are measured using the cost model, and depreciation expense is recognized over the shorter of the estimated useful life of the right-of-use asset or the lease term. When the lease liability is remeasured, the right-of-use asset will be adjusted for any remeasurement of the lease liability.
4. Except for lease modifications that decrease the scope of the lease, where the lessee reduces the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease, and recognizes any difference between it and the remeasured amount of the lease liability in profit or loss, for all other lease modifications, the remeasured amount of the lease liability is correspondingly adjusted against the right-of-use asset.

(十五) **Intangible assets**

1. Separately acquired patents are recognized at acquisition cost. Patents are assets with finite useful lives and are amortized on a straight-line basis over their estimated useful lives of 15 years.
2. Computer software and website costs are recognized at acquisition cost and are amortized on a straight-line basis over their estimated useful lives of 1 to 10 years.

(十六) **Impairment of non-financial assets** At each balance sheet date, the Group estimates the recoverable amount of assets with indications of impairment. When the recoverable amount is lower than its carrying amount, an impairment loss is recognized. The recoverable amount is the higher of an asset's fair value less costs of disposal and its value in use. When the circumstances that led to the recognition of asset impairment in prior years no longer exist or have decreased, the impairment loss is reversed. However, the increased carrying amount of the asset due to the reversal of an impairment loss shall not exceed the carrying amount that would have been determined (net of depreciation or amortization) had no impairment loss been recognized for the asset in prior years.

(十七) **Accounts and notes payable**

1. Refers to obligations incurred from purchasing raw materials, goods or services on credit, and notes payable arising from operating and non-operating activities.
2. 2. Short-term accounts and notes payable with no stated interest rate are measured at the original invoice amount as the effect of discounting is immaterial.

(十八) **Derecognition of financial liabilities** The Group derecognizes a financial liability when the obligations specified in the contract are discharged, cancelled or expire.

(十九) **Provisions** Provisions for testing service compensation and decommissioning liabilities are recognized when the Group has a present legal or constructive obligation as a result of past events, it is probable that an outflow of economic benefits will be required to settle the obligation, and the amount can be reliably estimated. Provisions are measured at the best estimate of the expenditure required to settle the obligation at the balance sheet date.

(二十) **Employee benefits**

1. Short-term employee benefits Short-term employee benefits are measured at the undiscounted amount expected to be paid and are recognized as an expense when the related services are rendered.
2. Pensions - Defined contribution plans For defined contribution plans, the contributions payable to the pension fund are recognized as pension costs in the period when employees render services on an accrual basis. Prepaid contributions are recognized as an asset to the extent of a cash refund or a reduction in future payments.
3. Employees' compensation and directors' remuneration Employees' compensation and directors' remuneration are recognized as expenses and liabilities when the Group has a legal or constructive obligation and the amount can be reasonably estimated. Any difference between the resolved amounts and the estimated amounts upon subsequent resolution is treated as a change in accounting estimate. If employee compensation is distributed in shares, the basis for calculating the number of shares is the closing price on the day preceding the board of directors' meeting.

(二十一) **Share-based payment** For equity-settled share-based payment arrangements, the employee services received are measured at the fair value of the equity instruments granted at the grant date, and recognized as compensation costs over the vesting period with a corresponding adjustment to equity. The fair value of the equity instruments granted reflects the impact of market vesting conditions and non-vesting conditions. The amount of compensation costs recognized is adjusted to reflect the number of awards that are expected to meet the service conditions and non-market vesting conditions, until the final recognized amount is measured based on the actual number of awards vested on the vesting date.

(二十二) **Income tax**

1. Income tax expense comprises current and deferred tax. Except for income tax related to items recognized in other comprehensive income or directly in equity, which are recognized in other comprehensive income or directly in equity respectively, income tax is recognized in profit or loss.
2. Current income tax is calculated based on the tax rates enacted or substantively enacted at the balance sheet date in the countries where the Group operates and generates taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions for current income tax liabilities where appropriate based on amounts expected to be paid to the tax authorities. An additional income tax on undistributed earnings is levied in accordance with the Income Tax Act. After the earnings distribution proposal is approved by the shareholders' meeting in the year following the year the earnings are generated, the income tax expense on undistributed earnings is then recognized based on the actual distribution of earnings.
3. Deferred income tax is recognized, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. However, deferred income tax is not recognized if it arises from the initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is determined using tax rates (and tax laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.
4. Deferred income tax assets are recognized to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized, and are re-evaluated at each balance sheet date for unrecognized and recognized deferred income tax assets.
5. Current income tax assets and liabilities are offset when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities which intend to settle current income tax liabilities and assets on a net basis.
6. The income tax expense for an interim period is calculated by applying the estimated average annual effective tax rate to the pre-tax income (loss) of the interim period, and disclosures are made in accordance with the aforementioned policies.

(二十三) **Share capital** Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

(二十四) **Dividend distribution** In accordance with the Company's Articles of Incorporation, cash dividends distributed to the Company's shareholders are recognized as liabilities in the financial statements after being approved by a special resolution of the Board of Directors. Stock dividends are recognized as stock dividends to be distributed after being approved by a resolution of the shareholders' meeting, and are reclassified to ordinary shares on the record date for the issuance of new shares.

(二十五) **Revenue recognition**

1. Service revenue is recognized as revenue during the financial reporting period in which the services are rendered to customers. Fixed-price contracts are recognized based on the stage of completion of the transaction at the balance sheet date; the stage of completion is estimated based on the proportion of actual service days rendered to date to the estimated total service days.
2. The payment terms for service revenue are typically advance payments to 90 days monthly open account. Since the time interval between the transfer of promised goods or services to customers and the customer's payment does not exceed one year, the Group does not adjust the transaction price to reflect the time value of money.
3. Customers pay the contract consideration in accordance with the payment schedule specified in the agreement. When the services rendered by the Group exceed the payment due from the customer, it is recognized as a contract asset; if the payment due from the customer exceeds the services rendered by the Group, it is recognized as a contract liability.

(二十六) **Operating segments** Operating segment information is reported in a manner consistent with the internal management reports provided to the chief operating decision-maker. The chief operating decision-maker is responsible for allocating resources to the operating segments and assessing their performance. The Group has identified the Board of Directors as the chief operating decision-maker.

5. CRITICAL ACCOUNTING JUDGMENTS, ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY

In the preparation of these consolidated financial statements, management has exercised its judgments to determine the accounting policies to be adopted and has made accounting estimates and assumptions based on the reasonable expectations of future events given the circumstances at the balance sheet date. The critical accounting estimates and assumptions made may differ from the actual results, and will be continually evaluated and adjusted based on historical experience and other factors. These estimates and assumptions entail a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Please refer to the following explanations for the critical accounting judgments, estimates and key sources of assumption uncertainty:

(1) **Critical judgments in applying accounting policies** The Group has evaluated its critical judgments applied in accounting policies and determined that there is no significant uncertainty.

(2) **Critical accounting estimates and assumptions**

1. **Estimation of stage of completion for service revenue** The Group's primary business activities involve revenue from providing pre-implantation, prenatal, and neonatal genetic testing as well as medical testing services. Relevant testing revenue is recognized based on the stage of completion. Income is recognized by multiplying the contract price by the percentage of actual service days rendered to date to the estimated total service days. The estimated total service days are determined based on historical experience, and are adjusted appropriately when changes occur due to factors such as enhancements in R&D technical capabilities or equipment upgrades.
2. **Evaluation of inventories** As inventories are stated at the lower of cost and net realizable value, the Group must apply judgment and estimation to determine the net realizable value of inventories at the balance sheet date. Due to rapid technological changes, the Group evaluates the amount of inventory resulting from normal spoilage, obsolescence, or no market selling value at the balance sheet date, and writes down the cost of inventories to net realizable value. This inventory evaluation is primarily based on recent selling prices as the basis of estimation, which may be subject to material changes.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) **Cash and cash equivalents**

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand	$296	$248	$362
Checking accounts and demand deposits	44,090	47,960	50,318
Time deposits	42,400	42,400	42,400
Total	$ 86,786	$ 90,608	$ 93,080

1. The financial institutions with which the Group transacts have good credit quality. Furthermore, the Group transacts with multiple financial institutions to diversify credit risk, and the probability of default is expected to be extremely low.

2. The Group has not pledged cash and cash equivalents as collateral.

3. The Group has reclassified time deposits with maturities over three months but within one year to "Financial assets measured at amortized cost – current". As of March 31, 2026, December 31, 2025, and March 31, 2025, the amounts were all $34,100. For interest income recognized on these time deposits for the three-month periods ended March 31, 2026 and 2025, please refer to Note 6(15). The Group has not pledged financial assets measured at amortized cost – current as collateral.

(2) **Notes and accounts receivable**

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable	$1,843	$1,598	$3,379
Accounts receivable	52,366	49,114	49,427
Accounts receivable – related parties	1,674	1,602	2,477
Subtotal	54,040	50,716	51,904
Less: Loss allowance	-34	-31	-19
Total	$ 54,006	$ 50,685	$ 51,885

1. For the ageing analysis and related credit risk information of notes and accounts receivable (including related parties), please refer to Note 12(2).

2. As of March 31, 2026, December 31, 2025, March 31, 2025, and January 1, 2025, the balances of notes and accounts receivable arose entirely from contracts with customers. In addition, the balance of notes and accounts receivable from contracts with customers as of January 1, 2025 was $56,549.

3. The Group does not hold any collateral as security for the aforementioned notes and accounts receivable.

(3) **Inventories**

Date / Item	Cost	Allowance for valuation loss	Carrying amount
March 31, 2026			
Raw materials	$37,052	$(4,858)	$ 32,194
December 31, 2025			
Raw materials	$40,610	$(5,759)	$ 34,851
March 31, 2025			
Raw materials	$49,504	$(4,666)	$ 44,838

1. No inventories were pledged as collateral.

2. Expenses and losses related to inventories recognized during the period were as follows:

	For the three-month period ended March 31, 2026	For the three-month period ended March 31, 2025
Raw materials consumed	$33,069	$ 42,313
Raw materials reclassified to expenses	1,386	2,172
Inventory valuation loss (Gain on reversal of valuation loss)	-901	-348
Total	$ 33,554	$ 44,137

For the three-month periods ended March 31, 2026 and 2025, the Group recognized a gain on reversal of inventory valuation loss as a result of the consumption of inventories that had been previously written down.

(4) **Investments accounted for using equity method**

Associate	March 31, 2026	December 31, 2025	March 31, 2025
Dianthus Medical Corporation			
Carrying amount	$401,888	$385,385	$373,921
Shareholding %	16.56%	16.56%	16.56%

For the three-month periods ended March 31, 2026 and 2025, the Group's share of profit (loss) of associates accounted for using the equity method was $16,503 and $5,906, respectively.

1. **Associates** (1) **Basic information of the Group's material associates:**

Associate	Principal place of business	March 31, 2026 Shareholding %	December 31, 2025 Shareholding %	March 31, 2025 Shareholding %	Nature of relationship	Measurement method
Dianthus Medical Corporation	Taiwan	16.56%	16.56%	16.56%	Associate	Equity method

(2) **Summarized financial information of the Group's material associates:**

A. Balance Sheet

Dianthus Medical Corporation	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$1,292,367	$1,410,015	$1,117,901

Dianthus Medical Corporation	March 31, 2026	December 31, 2025	March 31, 2025
Non-current assets	3,217,469	3,658,896	4,014,002
Current liabilities	(910,202)	(378,056)	(954,966)
Non-current liabilities	(1,168,847)	(2,360,376)	(1,918,127)
Net assets	**$ 2,430,787**	**$ 2,330,479**	**$ 2,258,810**
Share of associate's net assets	$401,888	$385,385	$373,921
Carrying amount of associate	**$ 401,888**	**$ 385,385**	**$ 373,921**

B. Statement of Comprehensive Income

Dianthus Medical Corporation	For the three-month period ended March 31, 2026	For the three-month period ended March 31, 2025
Revenue	$220,335	$215,440
Profit (loss) from continuing operations	99,648	35,665
Total comprehensive income (loss)	**$ 99,648**	**$ 35,665**
Dividends received from associate	$ —	$ —

2. The Group's associates have no public market price quotations, so there is no fair value information available.

3. The Group holds a 16.56% equity interest in Dianthus Medical Corporation and has a seat on its Board of Directors; therefore, the Group has determined that it exercises significant influence over the entity.

(5) **Property, plant and equipment**

Year / Date / Item	Machinery andequipment	Transportationequipment	Officeequipment	Leaseholdimprovements	Otherequipment	Total
2026 (115年)	For own use	For own use	For own use	For own use	For own use	
January 1						
Cost	$111,426	$ 8,508	$24,498	$ 27,967	$22,408	$ 194,807
Accumulated depreciation	-83,363	-8,508	-24,338	-21,028	-21,126	-158,363
Net carrying amount	$ 28,063	$ —	$ 160	$ 6,939	$ 1,282	$ 36,444
January 1	$28,063	$ —	$160	$ 6,939	$1,282	$ 36,444
Depreciation expense	-3,193	—	-75	-669	-131	-4,068
March 31	$ 24,870	$ —	$ 85	$ 6,270	$ 1,151	$ 32,376
March 31						
Cost	$111,426	$ 8,508	$24,498	$ 27,825	$22,148	$ 194,405
Accumulated depreciation	-86,556	-8,508	-24,413	-21,555	-20,997	-162,029
Net carrying amount	$ 24,870	$ —	$ 85	$ 6,270	$ 1,151	$ 32,376
2025 (114年)	For own use	For own use	For own use	For own use	For own use	
January 1						
Cost	$134,082	$ 8,508	$24,890	$ 28,149	$21,210	$ 216,839
Accumulated depreciation	-92,627	-8,508	-23,207	-18,515	-20,822	-163,679
Net carrying amount	$ 41,455	$ —	$ 1,683	$ 9,634	$ 388	$ 53,160
January 1	$41,455	$ —	$1,683	$ 9,634	$388	$ 53,160
Additions	—	—	—	—	123	123
Depreciation expense	-3,468	—	-565	-670	-85	-4,788
March 31	$ 37,987	$ —	$ 1,118	$ 8,964	$ 426	$ 48,495
March 31						
Cost	$113,596	$ 8,508	$24,891	$ 28,149	$21,306	$ 196,450
Accumulated depreciation	-75,609	-8,508	-23,773	-19,185	-20,880	-147,955
Net carrying amount	$ 37,987	$ —	$ 1,118	$ 8,964	$ 426	$ 48,495

No property, plant and equipment were pledged as collateral, and no borrowing costs were capitalized by the Group.

(6) **Lease transactions – lessee**

1. The underlying assets leased by the Group comprise offices and transportation equipment, with lease terms ranging from 1 to 10 years. Lease contracts are individually negotiated and contain various terms and conditions without any additional restrictions imposed.

2. Information on the carrying amount of right-of-use assets and the recognized depreciation expense is as follows:

Year / Date / Item	Offices	Transportation equipment	Total
2026 (115年)			
January 1	$31,997	$477	$32,474
Depreciation expense	-3,170	-159	-3,329
March 31	$ 28,827	$ 318	$ 29,145
2025 (114年)			
January 1	$48,883	$1,113	$49,996
Depreciation expense	-3,871	-159	-4,030
March 31	$ 45,012	$ 954	$ 45,966

3. Information on profit or loss items related to lease contracts is as follows:

Items affecting profit or loss	**For the three-month period ended March 31, 2026**	**For the three-month period ended March 31, 2025**
Interest expense on lease liabilities	$149	$234
Expenses on short-term lease contracts	157	139
Total	**$ 306**	**$ 373**

For the three-month periods ended March 31, 2026 and 2025, in addition to the cash outflows for lease-related expenses described in Note 6(6)3 above, please refer to Note 6(23) for information regarding the cash outflows for repayment of the principal portion of lease liabilities.

(7) **Other payables**

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
Dividends payable	$ —	$ —	$ 6,478
Accrued payroll and personnel expenses	14,833	19,047	20,093
Royalties payable	1,832	1,867	2,186
Accrued service fees	3,490	2,859	3,499
Payables on equipment	3,667	94	2,207
Others	5,491	7,148	5,922
Total	**$ 29,513**	**$ 31,015**	**$ 40,385**

(8) **Provisions**

Year / Date / Item	Decommissioningobligations	Provisions forlegal claims	Total
2026 (115 年)			
January 1	$3,077	$ 694	$ 3,771
Reversal of provisions during the period	—	(89)	(89)
Interest amortization	12	—	12
March 31	**$ 3,089**	**$ 605**	**$ 3,694**
2025 (114 年)			
January 1	$3,030	$ 1,060	$ 4,090
Reversal of provisions during the period	—	(235)	(235)
Interest amortization	12	—	12
March 31	**$ 3,042**	**$ 825**	**$ 3,867**

An analysis of provisions is as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Current	$605	$ 694	$ 825
Non-current	3,089	3,077	3,042
Total	**$ 3,694**	**$ 3,771**	**$ 3,867**

1. **Provisions for legal claims** The Group's provisions related to the provision of testing services are estimated based on historical experience and relevant statistical data of such testing services.

2. **Decommissioning obligations** In accordance with applicable contractual requirements, the Group bears the obligations to dismantle, remove, or restore the leased office buildings to their original condition. Therefore, the

present value of the costs expected to be incurred for dismantling, removing, or restoring the site is recognized as provisions. The Group expects these decommissioning obligations to occur upon the expiration of the lease terms.

(9) **Pensions** The Company has established a defined contribution pension plan in accordance with the "Labor Pension Act", which applies to employees of domestic nationality. Under the labor pension system chosen by the Company's employees that is subject to the "Labor Pension Act", the Company contributes an amount equal to 6% of the employees' monthly salaries to the Bureau of Labor Insurance for the employees' individual pension accounts. Employees may receive their pension payments through monthly pension payments or in a lump sum based on the balance in their individual pension accounts and accumulated returns. For the three-month periods ended March 31, 2026 and 2025, the pension costs recognized by the Company under the aforementioned pension plan were $1,139 and $1,307, respectively.

(10) **Share-based payment**

1. **Share-based payment agreements of the Company**

Type of agreement	Grant date	Quantity granted (shares)	Contract period	Vesting conditions	Settlement method
2nd Employee Stock Option Plan	2020.05.13	770,000	5 years	2 years of service: 20% cumulative exercisable3 years of service: 50% cumulative exercisable4 years of service: 100% cumulative exercisable	Equity-settled
2nd Employee Stock Option Plan	2021.03.24	230,000	5 years	2 years of service: 20% cumulative exercisable3 years of service: 50% cumulative exercisable4 years of service: 100% cumulative exercisable	Equity-settled

2. **Detailed information of the aforementioned share-based payment agreements** (1) **2nd Employee Stock Option Plan (Granted on May 13, 2020)**

	2026 (115年) Number of options (shares)	2026 (115年) Weighted-average exercise price ($) (Note)	2025 (114年) Number of options (shares)	2025 (114年) Weighted-average exercise price ($)
Options outstanding at January 1	—	—	378,000	52.6
Options outstanding at March 31	—	—	378,000	52.6
Options exercisable at March 31	—	—	378,000	52.6

Note: The exercise price of the Company's employee stock options has been adjusted in accordance with the regulatory provisions of the Company's Employee Stock Option Plan.

3. **Expiration dates and exercise prices of options outstanding at the balance sheet date**

Type of agreement	Grant date	Expiration date	March 31, 2026Number of options (thousand shares) / Exercise price ($)	December 31, 2025Number of options (thousand shares) / Exercise price ($)	March 31, 2025Number of options (thousand shares) / Exercise price ($)
2nd Employee Stock Option Plan	2020.05.13	2025.05.12	— / —	— / —	378.0 / 52.6
2nd Employee Stock Option Plan	2021.03.24	2026.03.23	— / —	31.0 / 44.7	31.0 / 45.1

4. **The fair value of stock options granted by the Company was estimated using the Black-Scholes option pricing model. Relevant information is as follows:**

Type of agreement	Grant date	Stock price ($)	Exercise price ($)	Expected volatility (Note)	Expected duration	Expected dividends	Risk-free interest rate	Fair value per unit ($)
2nd Employee Stock Option Plan	2020.05.13	60.5	60.5	30.51%	3.5–4.5 years	2.71%	0.35%–0.36%	2 years of service: 10.663 years of service: 11.144 years of service: 11.56
2nd Employee Stock Option Plan	2021.03.24	49.8	49.8	33.64%	3.5–4.5 years	2.68%	0.25%–0.28%	2 years of service: 9.73 years of service: 10.24 years of service: 10.6

Note: Expected volatility is estimated using the standard deviation of stock returns over a historical period that approximates the expected duration of the stock options, based on the historical stock price of the sample interval.

5. For the three-month periods ended March 31, 2026 and 2025, the expenses arising from the aforementioned share-based payment transactions were $0 and ($5), respectively.

(11) **Share capital**

As of March 31, 2026, the Company's authorized capital was $300,000, divided into 30,000 thousand shares (including 2,000 thousand shares reserved for employee stock options), and the paid-in capital was $215,934 with a par value of NT$10 per share. All issued shares have been fully paid. Furthermore, the number of shares outstanding and actually circulating at the beginning and the end of the period for the Company for the three-month periods ended March 31, 2026 and 2025 are as follows:

	2026 (115 年)	**2025 (114 年)**
January 1 (i.e., March 31)	**21,593,400**	**21,593,400**

(12) **Capital surplus**

1. Pursuant to the R.O.C. Company Act, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations received can be used to cover accumulated deficits or, when the Company has no accumulated deficits, be distributed as stock dividends or cash dividends based on the original shareholding ratio of shareholders. In addition, pursuant to the relevant provisions of the Securities and Exchange Act, when the aforementioned capital surplus is used to increase capital, the total amount capitalized each year shall not exceed 10% of the actual paid-in capital. The Company shall not use its capital surplus to cover capital deficits unless the surplus reserve is insufficient to cover such deficits.

2. For the changes in the Company's capital surplus, please refer to the consolidated statements of changes in equity.

(13) **Retained earnings**

1. In accordance with the Company’s Articles of Incorporation, if the Company’s annual final accounts show a net profit, it shall first be used to pay taxes and cover accumulated deficits, and then 10% shall be appropriated as the legal reserve. However, this requirement does not apply if the accumulated legal reserve has reached the total amount of the Company’s paid-in capital. Subsequently, a special reserve shall be appropriated or reversed in accordance with applicable laws or regulations prescribed by the competent authority, and the remainder shall be the distributable earnings for the year. The distributable earnings for the year, combined with the accumulated unappropriated earnings from prior years, shall be formulated into an earnings distribution proposal by the Board of Directors and submitted to the shareholders' meeting for resolution on distribution. However, the dividend distribution to shareholders shall not be less than 30% of the distributable earnings of the current year. If the accumulated unappropriated earnings are less than 1% of the paid-in capital, no distribution shall be made. Earnings distribution may be made in the form of cash dividends or stock dividends. Since the Company's current operations are stable, the distribution of earnings shall prioritize cash dividends, but may also be distributed in the form of stock dividends, provided that the ratio of cash dividends distributed shall not be less than 30% of the total dividends. In accordance with Article 240, Paragraph 5 of the Company Act, the Board of Directors is authorized, by a resolution adopted by a majority vote at a meeting attended by over two-thirds of the directors, to distribute all or a portion of the dividends and bonuses, as well as the legal reserve and capital surplus in accordance with Article 241, Paragraph 1 of the Company Act, in cash, and report such distribution to the shareholders' meeting.

2. Except for covering company deficits and distributing new shares or cash to shareholders in proportion to their original shareholdings, the legal reserve shall not be used. When new shares or cash are issued from such reserve, the amount shall be limited to the portion of the reserve exceeding 25% of the paid-in capital.

3. When the Company distributes earnings, it must by law appropriate a special reserve equal to the net debit balance of other equity items at the balance sheet date of the current year before distribution can be made. When the net debit balance of other equity items is subsequently reversed, the reversed amount may be included in the distributable earnings.

4. **The Company's earnings distribution:** The Company resolved the earnings distribution for the years 2025 and 2024 through the Board of Directors' meeting on March 11, 2026, and the shareholders' meeting on June 4, 2025, respectively. The details of the earnings distribution are as follows:

	2025 (114年度)Amount	**2025 (114年度)Dividends per share ($)**	**2024 (113年度)Amount**	**2024 (113年度)Dividends per share ($)**
Provision for legal reserve	$ —		$ 1,843	
Provision for special reserve	72		102	

	2025 (114 年度)Amount	2025 (114 年度)Dividends per share ($)	2024 (113 年度)Amount	2024 (113 年度)Dividends per share ($)
Cash dividends	—	—	6,478	0.3
Total	**$ 72**		**$ 8,423**	

(14) **Operating revenue**

1. **Disaggregation of revenue from contracts with customers** The Group's revenue is derived from services transferred over time. Revenue can be disaggregated by major product lines and geographical regions as follows:

Period / Major Product Lines and Geographical Regions	Testing Services—Taiwan	Testing Services—Others	Other Services—Others	Total
For the three-month period ended March 31, 2026(115年1月1日至3月31日)				
Revenue from contracts with customers	$88,515	$ 4,472	$47	$ 93,034
For the three-month period ended March 31, 2025(114年1月1日至3月31日)				
Revenue from contracts with customers	$92,070	$ 3,839	$9	$ 95,918

2. **Contract assets and contract liabilities** (1) **Contract assets and contract liabilities recognized by the Group in relation to revenue from contracts with customers are as follows:**

Item	March 31, 2026	December 31, 2025	March 31, 2025	January 1, 2025
Contract assets – current:				
Contract assets – testing-related services	$9,061	$ 9,791	$10,279	$ 9,410
Contract liabilities – current:				
Contract liabilities – testing-related services	$606	$ 1,180	$1,622	$ 1,773

(2) **Revenue recognized in the current period from contract liabilities at the beginning of the period:**

	For the three-month period ended March 31, 2026	For the three-month period ended March 31, 2025
Testing-related services	$911	$ 526

(15) **Interest income**

	For the three-month period ended March 31, 2026	For the three-month period ended March 31, 2025
Interest on bank deposits	$248	$ 248
Interest income from lease financial components	72	72
Total	$ 320	$ 320

(16) **Other gains and losses**

	For the three-month period ended March 31, 2026	For the three-month period ended March 31, 2025
Net currency exchange gains (losses)	$(157)	$ (194)

(17) **Finance costs**

	For the three-month period ended March 31, 2026	For the three-month period ended March 31, 2025
Interest expense on lease liabilities	$149	$234
Interest expense on decommissioning obligations	12	12
Total	$ 161	$ 246

(18) **Additional information on the nature of expenses**

	For the three-month period ended March 31, 2026	For the three-month period ended March 31, 2025
Employee benefits expense	$26,601	$34,441
Depreciation expense on property, plant and equipment and right-of-use assets	7,397	8,818
Amortization expense	3,025	1,715

(19) **Employee benefits expense**

	For the three-month period ended March 31, 2026	For the three-month period ended March 31, 2025
Salaries and wages	$19,437	$25,910
Share-based payment	—	-5
Labor and health insurance expenses	2,471	3,088
Pension costs	1,139	1,307
Remuneration to directors	2,425	2,779
Other employee benefits expenses	1,129	1,362
Total	$ 26,601	$ 34,441

1. In accordance with the Articles of Incorporation of the Company, if the Company has profit for the year, it shall appropriate 1% to 10% as employees' compensation and no more than 2% as directors' remuneration. Furthermore, at least 50% of the aforementioned employees' compensation shall be distributed to lower-level employees. However, if the Company still has accumulated deficits, it shall pre-retain an amount to cover the deficits. The

distribution of employees' compensation in shares or cash shall be resolved by a majority vote at a Board of Directors' meeting attended by over two-thirds of the directors, and shall be reported to the shareholders' meeting. Employees entitled to receive employees' compensation in shares or cash may include subordinate employees who meet certain criteria. Matters regarding the distribution of employees' compensation and directors' remuneration shall be handled in accordance with relevant laws and regulations, determined by the Board of Directors, and reported to the shareholders' meeting.

2. For the three-month periods ended March 31, 2026 and 2025, the estimated amounts of employees' compensation were $159 and $0, respectively; the estimated amounts of directors' remuneration were $159 and $0, respectively. The aforementioned amounts were recognized under salary expenses based on the profitability of the respective periods, both at an estimated ratio of 1%. The employees' compensation and directors' remuneration for the year 2025 resolved by the Board of Directors were both $0, which was consistent with the amounts recognized in the 2025 consolidated financial statements.

3. Information on employees' compensation and directors' remuneration resolved by the Board of Directors of the Company is available on the Market Observation Post System.

(20) **Income tax**

1. **Income tax expense (benefit)**

(1) **Components of income tax expense (benefit):**

	For the three-month period ended March 31, 2026	For the three-month period ended March 31, 2025
Current income tax:		
Income tax liabilities incurred in the current period	$727	$ 200
Income tax assets generated in the current period	-4,837	-6,387
Prior years' income tax payable (refundable) adjustment	3,721	4,826
Prepaid and withholding tax	398	1,553
Total current income tax	9	192
Deferred income tax:		
Origin and reversal of temporary differences	262	1,552
Total deferred income tax	262	1,552
Others:		
Net exchange differences	-9	7
Income tax expense (benefit)	$ 262	$ 1,353

(2) **Income tax expense (benefit) related to other comprehensive income (loss):**

	For the three-month period ended March 31, 2026	For the three-month period ended March 31, 2025
Exchange differences on translation of foreign operations	$11	$ (9)

3) For the three-month periods ended March 31, 2026 and 2025, the Group had no income tax related directly to equity items credited or debited.

2. The Company's profit-seeking enterprise income tax returns have been examined and cleared by the tax authority up to the year 2024 (113 年度). In addition, the profit-seeking enterprise income tax returns of the subsidiary, **Phoebus Genetics Co., Ltd.**, have been examined and cleared by the tax authority up to the year 2024 (113 年度).

(21) **Earnings (loss) per share**

	Tax-after Amount	Weighted-average number of ordinary shares outstanding (shares in thousands)	Earnings (loss) per share ($)
For the three-month period ended March 31, 2026:			
Basic earnings per shareNet profit attributable to ordinary shareholders of the parent	$ 14,505	21,593	0.67
Diluted earnings per shareNet profit attributable to ordinary shareholders of the parent	$ 14,505	21,593	
Effect of potential ordinary shares with dilutive effect—Employees' compensation	—	5	
Net profit attributable to ordinary shareholders of the parent plus effect of potential ordinary shares	$ 14,505	21,598	0.67
For the three-month period ended March 31, 2025:			
Basic loss per shareNet loss attributable to ordinary shareholders of the parent	$ (3,243)	21,593	-0.15
Diluted loss per shareNet loss attributable to ordinary shareholders of the parent	$ (3,243)	21,593	
Effect of potential ordinary shares with dilutive effect—Employees' compensation (Note)	—	—	
Net loss attributable to ordinary shareholders of the parent plus effect of potential ordinary shares	$ (3,243)	21,593	-0.15

Note: Due to the anti-dilutive effect, potential ordinary shares were excluded from the computation of diluted loss per share.

(22) **Supplemental cash flow information**

1. **Investing activities with partial cash payments**

Item	For the three-month period ended March 31, 2026	For the three-month period ended March 31, 2025
Acquisition of property, plant and equipment	$ —	$ 123
Add: Opening balance of payables	94	—
Less: Ending balance of payables	—	—
Cash paid during the period	$ 94	$ 123
Acquisition of intangible assets	$ 4,917	$ 4,979
Add: Opening balance of payables	—	1,289
Less: Ending balance of payables	-3,867	-2,207
Cash paid during the period	$ 1,050	$ 4,061

2. **Financing activities not affecting cash flows**

Item	For the three-month period ended March 31, 2026	For the three-month period ended March 31, 2025
Cash dividends declared but unpaid	$ —	$ 6,478

(23) **Changes in liabilities arising from financing activities**

Year / Date / Item	Dividends payable	Lease liabilities(Current / Non-current)
2026 (115年)		
January 1	$ —	$ 35,528
Repayment of principal portion of lease liabilities	—	-3,450
March 31	$ —	$ 32,078
2025 (114年)		
January 1	$ —	$ 53,382
Cash dividends declared	6,478	—
Repayment of principal portion of lease liabilities	—	-4,071
March 31	$ 6,478	$ 49,311

7. Related-Party Disclosures

(1) **Names of related parties and relationship**

Name of related party	Relationship with the Group
Dianthus Medical Corporation (Dianthus Medical)	Associate
Ho-Yun Corporation (Ho-Yun)	The Company's chairman is a director of the entity
DIANTHUS MFM CENTER (DIANTHUS HUAINING)	The Company's chairman is in charge of the center
SOFIVA CLINICAL LABORATORY (SOFIVA LABORATORY)	Substantive Related parties
HOPING OBS/GYN Clinic (Heping Obstetrics and Gynecology Clinic)	Substantive Related parties
All directors, general manager and management team	The Group's management team and governance units

(2) **Significant related party transactions**

1. **Provision of testing services** (1) **Service income** The details of service income accrued from the provision of testing services to related parties are as follows:

Related Party Category	For the three-month period ended March 31, 2026	For the three-month period ended March 31, 2025
Other related parties	$ 2,842	$ 4,332

The testing services provided by the Group to related parties and general customers are identical. Whilst the transaction price is based on agreements reached by both parties, no major difference in payment terms has been revealed between related parties and non-related parties. Payment terms ranging from prepayments and OA 90 days are offered to general customers, whereas abovementioned related parties are offered with OA 60 days.

(2) **Accounts receivable** The balances of accounts receivable arising from the aforementioned related party transactions are as follows:

Related Party Category	March 31, 2026	December 31, 2025	March 31, 2025
Other related parties	$ 1,674	$ 1,602	$ 2,477

(3) **Contract assets** The balances of contract assets arising from the aforementioned related party transactions are as follows:

Related Party Category	March 31, 2026	December 31, 2025	March 31, 2025
Other related parties	$ 307	$ 187	$ 636

2. **Outsourced testing transactions**
(1) **Service costs** The details of service costs generated from testing services provided by related parties to the Group are as follows:

Related Party Category	For the three-month period ended March 31, 2026	For the three-month period ended March 31, 2025
Other related parties – SOFIVA LABORATORY	$ 4,469	$ 4,677
Other related parties – Others	519	439
Total	$ 4,988	$ 5,116

The transaction prices for testing services provided by related parties to the Group are based on mutual agreements. Payment terms show no significant difference from non-related parties. The payment period for general suppliers is 60 days after month-end, and the payment period for the aforementioned related parties is also 60 days after month-end.

(2) **Accounts payable** The balances of accounts payable arising from the aforementioned related party transactions are as follows:

Related Party Category	March 31, 2026	December 31, 2025	March 31, 2025
Other related parties – SOFIVA LABORATORY	$ 2,780	$ 2,629	$ 2,983
Other related parties – Others	331	351	323
Total	$ 3,111	$ 2,980	$ 3,306

3. **Other transactions**

(1) **Operating expenses / Other payables** For the three-month periods ended March 31, 2026 and 2025, the expenses incurred for corporate planning advisory services provided to the Company by the associate were $90 and $150, respectively. As of March 31, 2026, December 31, 2025, and March 31, 2025, the balances of other payables were $32, $95, and $52, respectively.

(2) **Other receivables** As of March 31, 2026, December 31, 2025, and March 31, 2025, the payments made on behalf of the associate by the Company were $6, $0, and $0, respectively.

(3) **Key management personnel compensation information**

	For the three-month period ended March 31, 2026	For the three-month period ended March 31, 2025
Short-term employee benefits	$ 4,175	$ 5,029
Post-employment benefits	51	51
Total	$ 4,226	$ 5,080

(3) **Key management personnel compensation information**

Item	For the three-month period ended March 31, 2026	For the three-month period ended March 31, 2025
Short-term employee benefits	$ 4,175	$ 5,029
Post-employment benefits	51	51
Total	$ 4,226	$ 5,080

8. PLEDGED ASSETS

None.

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

(1) **Significant contingent liabilities** None.

(2) **Significant unrecognized contract commitments** The Group has been licensed to use testing technologies and pays royalties each quarter based on the number of testing reports issued.

10. SIGNIFICANT DISASTER LOSSES

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

None.

12. OTHERS

(1) **Capital management** The Group's capital management objectives are to safeguard the Company's ability to continue as a going concern, maintain an optimal capital structure to reduce the cost of capital, and provide returns for shareholders. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares, or sell assets to reduce debt. The Group uses the debt-to-equity ratio (or debt-to-asset ratio) to monitor its capital, which is calculated as total liabilities divided by total assets. The Group's strategy in 2026 remains unchanged from 2025. As of March 31, 2026, December 31, 2025, and March 31, 2025, please refer to the consolidated balance sheets for details on the Group's debt-to-asset ratio.

(2) **Financial instruments** 1. **Types of financial instruments** The Group's financial assets (including cash and cash equivalents, financial assets measured at amortized cost – current, contract assets – current, notes receivable, accounts receivable (including related parties), other receivables, and refundable deposits) and financial liabilities

(including accounts payable (including related parties), other payables, and lease liabilities (current/non-current)) are detailed in Note 6 and the descriptions in the consolidated balance sheets.

2. **Financial risk management policies** The Group's daily operations are affected by various financial risks, including market risk (including exchange rate risk, price risk, and interest rate risk), credit risk, and liquidity risk. Financial risk management is executed by the Group's finance department in accordance with policies approved by the management level, primarily focusing on identifying, evaluating, and avoiding financial risks.

3. **Nature and degree of significant financial risks** (1) **Market risk** A. **Exchange rate risk** (A) The Group's operations involve several non-functional currencies (the Company's functional currency is NTD, and the subsidiaries' functional currencies are NTD and THB); therefore, it is affected by exchange rate fluctuations. Information on foreign currency assets and liabilities exposed to significant exchange rate fluctuations is as follows:

Date / Financial Item	Foreign Currency (in thousands)	Exchange Rate	Carrying Amount (NTD)
March 31, 2026 (115年3月31日)			
Financial assets			
Monetary items			
THB : NTD	6,827	0.978	$ 6,678
USD : NTD	94	31.995	3,008
Financial liabilities			
Monetary items			
USD : NTD	57	31.995	1,824
December 31, 2025 (114年12月31日)			
Financial assets			
Monetary items			
THB : NTD	5,637	1.002	$ 5,648
USD : NTD	110	31.43	3,457
Financial liabilities			
Monetary items			
USD : NTD	95	31.43	2,986
March 31, 2025 (114年3月31日)			
Financial assets			
Monetary items			
THB : NTD	6,043	0.984	$ 5,946
USD : NTD	63	33.205	2,092
Financial liabilities			
Monetary items			
USD : NTD	66	33.205	2,192

(B) Total exchange gains (losses) (including realized and unrealized) recognized by the Group due to significant exchange rate fluctuations for the three-month periods ended March 31, 2026 and 2025 were ($157) and ($194), respectively.

(C) The analysis of foreign currency market risk due to significant exchange rate fluctuations is as follows:

Period / Financial Item	Sensitivity Analysis - Magnitude of Change	Sensitivity Analysis - Effect on Profit or Loss	Sensitivity Analysis - Effect on Other Comprehensive Income
For the three-month period ended March 31, 2026			
Financial assets			
Monetary items			
THB : NTD	1%	$ 67	$ —
USD : NTD	1%	30	—
Financial liabilities			
Monetary items			
USD : NTD	1%	-18	—
For the three-month period ended March 31, 2025			
Financial assets			
Monetary items			
THB : NTD	1%	$ 59	$ —
USD : NTD	1%	21	—
Financial liabilities			
Monetary items			
USD : NTD	1%	-22	—

B. **Price risk** The Group's transactions are not exposed to significant price risk.

C. **Cash flow and fair value interest rate risk** The Group's transactions are not exposed to significant interest rate risk.

(2) **Credit risk** A. Credit risk refers to the risk of financial loss to the Group arising from the default of contract obligations by customers. The Group manages and performs credit risk analysis for each new customer in accordance with internal credit policies before setting terms and conditions for providing services. Internal credit risk control involves evaluating customers' credit quality by considering their financial status, historical experience, and other factors. Individual credit limits are established by the finance department based on internal or external ratings and are monitored regularly for utilization. Major credit risk arises from bank deposits, financial institution balances, and uncollected contract assets, notes receivable, and accounts receivable from customers.

B. The Group establishes credit risk management from a group perspective. In accordance with internal credit policies, each operating entity within the Group must perform management and credit risk analysis for each new customer before setting payment and delivery terms. Internal credit risk control involves evaluating customers' credit quality by considering their financial status, historical experience, and other factors. Individual credit limits are established by the management level based on internal or external ratings and are monitored regularly for utilization.

C. Based on historical experience, the Group considers contractual payments past due more than 90 days according to agreed terms as evidence that the financial assets have significantly increased in credit risk since initial recognition. Contractual payments past due more than 360 days are deemed as default.

D. The Group applies the simplified approach to estimate expected credit losses using a provision matrix for accounts receivable and contract assets from customers.

E. The Group continues to pursue legal procedures for defaulted financial assets to safeguard its rights to claims. After recourse procedures, financial assets that cannot be reasonably expected to be recovered are written off.

F. The Group adjusts the loss rate established based on specific historical periods and current information by incorporating forward-looking factors to estimate the allowance for loss on notes receivable, accounts receivable (including related parties), and contract assets. The provision matrix is as follows:

March 31, 2026	Not Past Due	Past Due1-30 Days	Past Due31-90 Days	Past Due91-180 Days	Past Due181-360 Days	Past DueOver 361 Days	Total
Expected loss rate	0.05%	0.06%	0.07%~0.09%	0.1%~0.15%	0.18%~0.45%	100.00%	
Contract assets - current	$ 9,061	$ —	$ —	$ —	$ —	$ —	$ 9,061
Notes receivable	1,843	—	—	—	—	—	1,843
Accounts receivable	48,984	1,865	1,284	1,907	—	—	54,040
Total	$ 59,888	$ 1,865	$ 1,284	$ 1,907	$ —	$ —	$ 64,944
Allowance for loss	$ 30	$ 1	$ 1	$ 2	$ —	$ —	$ 34

December 31, 2025	Not Past Due	Past Due1-30 Days	Past Due31-90 Days	Past Due91-180 Days	Past Due181-360 Days	Past DueOver 361 Days	Total
Expected loss rate	0.05%	0.06%	0.07%~0.09%	0.1%~0.15%	0.18%~0.45%	100.00%	
Contract assets - current	$ 9,791	$ —	$ —	$ —	$ —	$ —	$ 9,791
Notes receivable	1,598	—	—	—	—	—	1,598
Accounts receivable	46,832	1,789	2,092	3	—	—	50,716
Total	$ 58,221	$ 1,789	$ 2,092	$ 3	$ —	$ —	$ 62,105
Allowance for loss	$ 29	$ 1	$ 1	$ —	$ —	$ —	$ 31

March 31, 2025	Not Past Due	Past Due1-30 Days	Past Due31-90 Days	Past Due91-180 Days	Past Due181-360 Days	Past DueOver 361 Days	Total
Expected loss rate	0.03%	0.04%	0.04%~0.05%	0.06%~0.09%	0.11%~0.27%	100%	
Contract assets - current	$ 10,279	$ —	$ —	$ —	$ —	$ —	$ 10,279
Notes receivable	3,379	—	—	—	—	—	3,379
Accounts receivable	48,206	1,751	1,947	—	—	—	51,904
Total	$ 61,864	$ 1,751	$ 1,947	$ —	$ —	$ —	$ 65,562
Allowance for loss	$ 17	$ 1	$ 1	$ —	$ —	$ —	$ 19

The above analysis is based on the number of days past due.

G. The movement table of the allowance for loss on contract assets, notes receivable, and accounts receivable (including related parties) under the simplified approach is as follows:

Period / Item	Contract Assets	Notes Receivable	Accounts Receivable	Total
2026 (115年)				
January 1	$ —	$ —	$ 31	$ 31
Expected credit impairment loss (gain)	—	—	3	3
March 31	$ —	$ —	$ 34	$ 34
2025 (114年)				
January 1	$ —	$ —	$ 20	$ 20
Expected credit impairment loss (gain)	—	—	-1	-1
March 31	$ —	$ —	$ 19	$ 19

(3) **Liquidity risk** A. Cash flow forecasting is performed by the Group's finance department, which monitors rolling forecasts of liquidity requirements to ensure the Group has sufficient cash to meet operational needs, and maintains sufficient headroom on its undrawn borrowing facilities at all times so that the Company does not breach borrowing limits or terms. Such forecasts take into consideration the Company's debt financing plans, compliance with covenants, and financial ratio targets based on internal balance sheets.

B. When the surplus cash held exceeds management requirements, the finance department invests the remaining funds in interest-bearing time deposits, choosing instruments with appropriate liquidity to meet the requirements of the aforementioned forecasts and provide sufficient buffer levels.

C. As of March 31, 2026, December 31, 2025, and March 31, 2025, the Group had no undrawn borrowing facility balances.

D. The Group's non-derivative financial liabilities are categorized by relevant maturity dates into groups, except for those shown in the table below, all are due within one year and match the amounts shown in the consolidated balance sheets. The contractual undiscounted cash flow amounts disclosed are as follows:

Date / Financial Item	Within 1 Year	1 to 2 Years	Over 2 Years	Total
March 31, 2026 (115年3月31日)				
Non-derivative financial liabilities:				
Lease liabilities (including current and non-current)	$ 13,956	$ 13,290	$ 5,505	$ 32,751
December 31, 2025 (114年12月31日)				
Non-derivative financial liabilities:				
Lease liabilities (including current and non-current)	$ 14,233	$ 13,290	$ 8,828	$ 36,351
March 31, 2025 (114年3月31日)				
Non-derivative financial liabilities:				
Lease liabilities (including current and non-current)	$ 17,261	$ 14,674	$ 18,795	$ 50,730

(3) **Fair value information** The Group has no significant financial instruments measured at fair value, and the evaluation techniques for fair value estimation have no significant impact on the Group. In addition, for financial instruments not measured at fair value—including cash and cash equivalents, financial assets measured at amortized cost – current, contract assets – current, notes receivable net, accounts receivable net (including related parties), other receivables, refundable deposits, accounts payable (including related parties), other payables, and lease liabilities (current/non-current)—the carrying amounts are reasonable approximations of their fair values.

13. SUPPLEMENTARY DISCLOSURES

(1) **Information on significant transactions**

1. Loans to others: Please refer to Table 1.

2. Endorsements and guarantees provided to others: None.

3. Marketable securities held at the end of the period (excluding investment in subsidiaries, associates, and joint ventures): None.

4. Marketable securities acquired or disposed of during the period costing at least NT$300 million or 20% of the paid-in capital: None.

5. Acquisition of individual real estate at costs of at least NT$300 million or 20% of paid-in capital: None.

6. Business relationships and significant transactions between the parent company and its subsidiaries: Please refer to Table 2.

(2) **Information on investees** Names, locations, and other information of investee companies (excluding investees in Mainland China): Please refer to Table 3.

(3) **Information on investments in Mainland China** None.

14. SEGMENT INFORMATION

(1) **General information** The Group operates in a single industry, and the chief operating decision-maker evaluates performance and allocates resources on a consolidated basis. Therefore, the Group has been identified as a single reportable segment.

(2) **Measurement of segment information** The profit or loss of the Group's operating segment is measured based on profit (loss) before income tax, which also serves as the basis for performance evaluation.

(3) **Information on segment profit or loss, assets, and liabilities** The Group has only a single reportable segment. The measurement method for segment profit or loss, assets, and liabilities information is consistent with the amounts in the consolidated statements of comprehensive income and consolidated balance sheets. The accounting policies and accounting estimates for the reportable segment are identical to the summary of significant accounting policies and significant accounting estimates and assumptions described in Notes 4 and 5.

(4) **Reconciliations for segment profit or loss, assets, and liabilities**

1. The Group has only a single reportable segment. The external revenue and profit or loss information provided to the chief operating decision-maker are consistent with the amounts in the consolidated statements of comprehensive income, measured using a consistent approach, and the Group's reportable segment profit (loss) is profit (loss) before income tax; therefore, no reconciliation is required.

2. The Group has only a single reportable segment. The total assets and total liabilities amounts provided to the chief operating decision-maker are consistent with the assets and liabilities in the consolidated balance sheets, measured using a consistent approach, and the Group's reportable segment assets and liabilities are equal to total assets and total liabilities; therefore, no reconciliation is required.

Sofiva Genomics Co., Ltd. and Subsidiaries

Loans to Others

For the three-month period ended March 31, 2026

Table 1 Unit: NT$1,000 (Unless otherwise specified)

Number (Note 1)	Lender	Borrower	Account	Related Party (Yes/No)	Maximum Balance for the Period	Ending Balance	Actual Amount Drawn	Interest Rate Range	Nature of Loan	Business Transaction Amount	Reason for Short-term Financing	Allowance for Bad Debts	Collateral Name	Collateral Value	Individual Loan Limit (Note 2)	Total Loan Limit (Note 3)	Remarks
0	Sofiva Genomics Co., Ltd.	SOFIVA GENOMICS BANGKOK CO., LTD.	Other receivables - related parties	Yes	$ 3,537	$ 3,424	$ 3,424	2.43%	Short-term financing	$ —	Repayment of loans and business turnover	$ —	—	$ —	257,070	257,070	Note 3
0	Sofiva Genomics Co., Ltd.	Sofiva Clinical Laboratory	Other receivables - related parties	Yes	1,000	1,000	1,000	2.43%	Short-term financing	—	Business turnover	—	—	—	257,070	257,070	Note 4
0	Sofiva Genomics Co., Ltd.	Sofiva Medical Laboratory	Other receivables - related parties	Yes	10,000	10,000	10,000	2.43%	Short-term financing	—	Business turnover	—	—	—	257,070	257,070	Note 5

Note 1: The description of the number column is as follows: (1) The parent company is '0'. (2) The subsidiaries are numbered sequentially starting from Arabic numeral '1'.

Note 2: If the Company has short-term financing needs, the total amount for loans to others and the limit for individual borrowers shall not exceed 40% of the Company's net worth.

Note 3: On August 13, 2025, the Board of Directors resolved to loan 3.5 million Thai Baht (THB) to SOFIVA GENOMICS BANGKOK CO., LTD. The loan period is one year starting from the actual drawdown date. It is presented in NTD based on the exchange rate THB:NTD = 1:0.9782.

Note 4: On August 13, 2025, the Board of Directors resolved to loan NT$1.0 million to Sofiva Clinical Laboratory. The loan period is one year starting from the actual drawdown date.

Note 5: On August 13, 2025, the Board of Directors resolved to loan NT$10.0 million to Sofiva Medical Laboratory. The loan period is one year starting from the actual drawdown date.

Sofiva Genomics Co., Ltd. and Subsidiaries

Business Relationships and Significant Intercompany Transactions

For the three-month period ended March 31, 2026

Table 2 Unit: NT$1,000

Number (Note 1)	Name of Transaction Party	Counterparty	Relationship with the Counterparty	Account	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenues or Total Assets (Note 2)
0	Sofiva Genomics Co., Ltd.	Sofiva Medical Laboratory	Subsidiary	Loans to others - other receivables	$ 10,000	Note 3	1.37%
0	Sofiva Genomics Co., Ltd.	SOFIVA GENOMICS BANGKOK CO., LTD.	Subsidiary	Testing service revenue	1,186	Note 4	1.27%

Note 1: The business transaction information between the parent company and its subsidiaries shall be numbered and indicated respectively. The numbering method is as follows: (1) The parent company is '0'. (2) The subsidiaries are numbered sequentially starting from Arabic numeral '1'.

Note 2: The ratio of transaction amount to consolidated total operating revenues or total assets is calculated based on the ending balance to consolidated total assets for balance sheet accounts, and based on the cumulative amount to consolidated total operating revenues for income statement accounts. Individual transactions that do not reach 1% of consolidated total operating revenues or total assets are not disclosed. In addition, if a transaction has been disclosed from the asset side, its corresponding counterparty transaction will not be disclosed again.

Note 3: Handled in accordance with the Company’s operational procedures for loans to others. The transaction amount represents the actual drawdown amount of the loan.

Note 4: Prices and transaction terms for testing services provided to related parties show no significant difference from those offered to general customers.

Sofiva Genomics Co., Ltd. and Subsidiaries

Information on Investees (Excluding Investees in Mainland China)

For the three-month period ended March 31, 2026

Table 3 Unit: NT$1,000 (Unless otherwise specified)

Investor Company	Investee Company	Location	Main Business Activities	Original Investment Amount - Balance at End of Period	Original Investment Amount - Balance at End of Prior Year	Shares Held at End of Period (Shares)	Ownership Percentage at End of Period (%)	Carrying Amount at End of Period	Net Income (Loss) of the Investee for the Period	Investment Income (Loss) Recognized for the Period
The Company	Phoebus Genetics Co., Ltd.	Taiwan	Various medical testing services before and during pregnancy	$ 15,000	$ 15,000	1,500,000	100	$ 17,116	$ 34	$ 34
The Company	Sofiva Genomics Bangkok Co., Ltd.	Thailand	Various medical testing services before and during pregnancy	12,677	12,677	13,500	90	-2,142	-40	-36
The Company	Dianthus Medical Corporation	Taiwan	Medical service management	148,250	148,250	14,825,000	16.56	401,888	99,648	16,503

Note: Translated based on historical exchange rates.