

Standard Foods Corporation and Subsidiaries

**Consolidated Financial Statements and
Independent Auditors' Report**
For the Six Months Ended June 30, 2026 and 2025

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INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
Standard Foods Corporation

Introduction

We have reviewed the accompanying consolidated balance sheets of Standard Foods Corporation and its subsidiaries (collectively, the “Group”) as of June 30, 2026 and 2025 and the related consolidated statements of comprehensive income, the consolidated statements of changes in equity and cash flows for the six months then ended, and the related notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the “consolidated financial statements”). Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issues into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

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

Basis for Qualified Conclusion

As disclosed in Note 14 to the consolidated financial statements, the financial statements of non-significant subsidiaries included in the consolidated financial statements referred to in the first paragraph were not reviewed. As of June 30, 2026 and 2025, combined total assets of these non-significant subsidiaries were NT\$8,217,819 thousand and NT\$7,799,551 thousand, respectively, representing 26% and 29%, respectively, of the consolidated total assets, and combined total liabilities of these subsidiaries were NT\$1,739,077 thousand and NT\$1,600,163 thousand, respectively, representing 14% and 17%, respectively, of the consolidated total liabilities; for the three months ended June 30, 2026 and 2025 and for the six months ended June 30, 2026 and 2025, the amounts of combined comprehensive income of these subsidiaries were NT\$143,207 thousand, (NT\$21,956) thousand, NT\$152,895 thousand and NT\$1,504 thousand, respectively, representing 34%, 3%, 16% and (1%), respectively, of the consolidated total comprehensive income. As disclosed in Note 36 to the consolidated financial statements, the information on these subsidiaries were not reviewed.

Qualified Conclusion

Based on our reviews, except for the adjustments, if any, as might have been determined to be necessary had the financial statements of the non-significant subsidiaries as described in the preceding paragraph been reviewed, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the financial position of the Group as of June 30, 2026 and 2025, and of its consolidated financial performance and its consolidated cash flows for the six months ended June 30, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issues into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors’ review report are Han-Ni Fang and Zhao-Yu Chen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 11, 2026

Standard Foods Corporation and Subsidiaries

CONSOLIDATED BALANCE SHEETS

June 30, 2026, December 31, 2025, and June 30, 2025

(In Thousands of New Taiwan Dollars)

ASSETS	June 30, 2026		December 31, 2025		June 30, 2025	
	Amount	%	Amount	%	Amount	%
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	\$ 2,060,251	7	\$ 2,676,699	10	\$ 2,097,208	8
Financial assets at fair value through profit or loss – current (Note 7)	1,570,613	5	1,362,706	5	1,241,722	5
Financial assets at fair value through other comprehensive income – current (Note 8)	302,520	1	234,768	1	194,857	1
Financial assets at amortized cost – current (Note 9)	4,090,841	13	2,083,422	8	3,583,592	14
Notes receivable (Notes 10 and 25)	2,235	-	2,960	-	123,918	-
Trade receivables (Notes 10 and 25)	3,281,626	11	3,885,906	14	3,179,434	12
Trade receivables from related parties (Notes 25 and 32)	6	-	8,568	-	6,452	-
Finance lease receivables – current (Note 11)	2,218	-	1,118	-	1,112	-
Other receivables (Note 10)	433,653	1	422,379	1	457,305	2
Current tax assets	723	-	-	-	-	-
Inventories (Note 12)	5,908,549	19	5,217,286	19	5,681,661	21
Prepayments (Note 13)	2,132,760	7	1,174,262	4	1,284,762	5
Other current assets (Notes 19 and 33)	58,371	-	56,993	-	79,034	-
Total current assets	<u>19,844,366</u>	<u>64</u>	<u>17,127,067</u>	<u>62</u>	<u>17,931,057</u>	<u>68</u>
NON-CURRENT ASSETS						
Financial assets at fair value through profit or loss – non-current (Note 7)	6,701	-	8,219	-	7,184	-
Financial assets at fair value through other comprehensive income – non-current (Note 8)	778,748	2	975,209	4	734,594	3
Financial assets at amortized cost – non-current (Note 9)	2,010,809	6	1,743,924	6	1,268,830	5
Property, plant and equipment (Notes 15 and 33)	5,160,275	17	4,986,993	18	4,045,889	15
Right-of-use assets (Note 16)	511,006	2	537,198	2	537,262	2
Investment properties (Notes 17 and 33)	681,569	2	675,769	2	645,106	2
Goodwill	558	-	558	-	558	-
Other intangible assets (Note 18)	179,210	1	180,790	1	135,904	1
Deferred tax assets	354,431	1	345,498	1	494,476	2
Finance lease receivables – non-current (Note 11)	-	-	1,658	-	2,218	-
Other non-current assets (Note 19)	1,486,780	5	1,100,979	4	687,010	2
Total non-current assets	<u>11,170,087</u>	<u>36</u>	<u>10,556,795</u>	<u>38</u>	<u>8,559,031</u>	<u>32</u>
TOTAL ASSETS	<u>\$ 31,014,453</u>	<u>100</u>	<u>\$ 27,683,862</u>	<u>100</u>	<u>\$ 26,490,088</u>	<u>100</u>
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Notes 20 and 33)	\$ 2,816,069	9	\$ 783,593	3	\$ 1,267,900	5
Contract liabilities – current (Note 25)	201,070	1	272,769	1	185,290	1
Notes payable (Note 21)	2,581,842	9	1,815,536	7	802,705	3
Trade payables (Note 21)	1,604,831	5	1,500,667	5	1,528,158	6
Trade payables to related parties (Note 32)	13,572	-	34,327	-	24,175	-
Other payables (Note 22)	4,437,677	14	3,647,071	13	4,630,030	17
Other payables to related parties (Note 32)	-	-	684	-	888	-
Current tax liabilities	227,212	1	187,674	1	190,136	1
Lease liabilities – current (Note 16)	57,385	-	79,306	-	89,128	-
Other current liabilities (Note 22)	95,303	-	77,619	-	96,406	-
Total current liabilities	<u>12,034,961</u>	<u>39</u>	<u>8,399,246</u>	<u>30</u>	<u>8,814,816</u>	<u>33</u>
NON-CURRENT LIABILITIES						
Deferred tax liabilities	60,442	-	59,124	-	73,095	-
Lease liabilities – non-current (Note 16)	118,698	1	132,614	1	145,929	1
Net defined benefit liabilities – non-current	107,592	-	112,664	-	117,682	1
Other non-current liabilities (Note 22)	109,630	-	123,900	1	77,517	-
Total non-current liabilities	<u>396,362</u>	<u>1</u>	<u>428,302</u>	<u>2</u>	<u>414,223</u>	<u>2</u>
Total liabilities	<u>12,431,323</u>	<u>40</u>	<u>8,827,548</u>	<u>32</u>	<u>9,229,039</u>	<u>35</u>
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 24)						
Ordinary Shares	9,150,897	29	9,150,897	33	9,150,897	34
Capital surplus	183,259	1	183,259	1	173,922	1
Retained earnings						
Legal reserve	4,395,656	14	4,273,632	15	4,273,632	16
Special reserve	577,494	2	577,494	2	577,494	2
Unappropriated Earnings	3,587,335	12	4,194,570	15	3,449,401	13
Total retained earnings	8,560,485	28	9,045,696	32	8,300,527	31
Other equity	425,553	1	199,377	1	(625,172)	(2)
Treasury shares	(21,182)	-	(21,182)	-	(21,182)	-
Total equity attributable to owners of the Company	18,299,012	59	18,558,047	67	16,978,992	64
NON-CONTROLLING INTERESTS (Note 24)	<u>284,118</u>	<u>1</u>	<u>298,267</u>	<u>1</u>	<u>282,057</u>	<u>1</u>
Total equity	<u>18,583,130</u>	<u>60</u>	<u>18,856,314</u>	<u>68</u>	<u>17,261,049</u>	<u>65</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 31,014,453</u>	<u>100</u>	<u>\$ 27,683,862</u>	<u>100</u>	<u>\$ 26,490,088</u>	<u>100</u>

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

(Please refer to the independent auditors' report issued by Deloitte Taiwan on August 11, 2026)

Chairman: Tsao Te-Feng; General Manager: Tsao Po-Jui; Accounting Manager: Huang Shih-Kai

Standard Foods Corporation and Subsidiaries

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the three months ended June 30, 2026 and 2025 and for the six months ended June 30, 2026 and 2025

Unit: NTD thousand, except EPS which is in NTD.

	April 1 to June 30, 2026		April 1 to June 30, 2025		January 1 to June 30, 2026		January 1 to June 30, 2025	
	Amount	%	Amount	%	Amount	%	Amount	%
OPERATING REVENUE								
Sales (Notes 25 and 32)	\$ 6,163,251	100	\$ 6,174,781	100	\$ 13,933,697	100	\$ 13,055,092	100
OPERATING COSTS								
Cost of goods sold (Notes 12, 26, and 32)	<u>4,731,909</u>	<u>77</u>	<u>4,487,850</u>	<u>73</u>	<u>10,681,057</u>	<u>77</u>	<u>9,622,610</u>	<u>74</u>
GROSS PROFIT	<u>1,431,342</u>	<u>23</u>	<u>1,686,931</u>	<u>27</u>	<u>3,252,640</u>	<u>23</u>	<u>3,432,482</u>	<u>26</u>
OPERATING EXPENSES (Note 26)								
Selling and marketing expenses	1,061,396	17	1,127,656	18	2,027,067	14	2,130,753	16
General and administrative expenses	283,646	5	258,538	4	562,487	4	525,493	4
Research and development expenses	40,626	-	44,130	1	86,012	1	90,244	1
Expected credit loss (benefit)	<u>2,228</u>	<u>-</u>	<u>93</u>	<u>-</u>	<u>(509)</u>	<u>-</u>	<u>3,855</u>	<u>-</u>
Total operating expenses	<u>1,387,896</u>	<u>22</u>	<u>1,430,417</u>	<u>23</u>	<u>2,675,057</u>	<u>19</u>	<u>2,750,345</u>	<u>21</u>
OPERATING INCOME	<u>43,446</u>	<u>1</u>	<u>256,514</u>	<u>4</u>	<u>577,583</u>	<u>4</u>	<u>682,137</u>	<u>5</u>
NON-OPERATING INCOME AND EXPENSES (Note 26)								
Interest income	43,710	1	42,234	1	65,694	-	86,416	1
Other income	17,641	-	15,940	-	30,899	-	29,005	-
Other gains and losses	173,315	2	(163,575)	(3)	229,848	2	(144,887)	(1)
Financial cost	<u>(17,952)</u>	<u>-</u>	<u>(7,575)</u>	<u>-</u>	<u>(21,645)</u>	<u>-</u>	<u>(15,366)</u>	<u>-</u>
Total non-operating income and expenses	<u>216,714</u>	<u>3</u>	<u>(112,976)</u>	<u>(2)</u>	<u>304,796</u>	<u>2</u>	<u>(44,832)</u>	<u>-</u>
Profit before income tax	260,160	4	143,538	2	882,379	6	637,305	5
INCOME TAX EXPENSE (Note 27)	<u>2,599</u>	<u>-</u>	<u>39,690</u>	<u>-</u>	<u>144,451</u>	<u>1</u>	<u>150,779</u>	<u>1</u>
NET PROFIT FOR THE PERIOD	<u>257,561</u>	<u>4</u>	<u>103,848</u>	<u>2</u>	<u>737,928</u>	<u>5</u>	<u>486,526</u>	<u>4</u>
OTHER COMPREHENSIVE INCOME (LOSS)								
Items that will not be reclassified subsequently to profit or loss:								
Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income	98,639	2	(7,086)	-	(58,814)	-	66,288	-
Income tax relating to items that will not be reclassified subsequently to profit or loss (Note 27)	<u>609</u>	<u>-</u>	<u>(7)</u>	<u>-</u>	<u>2,781</u>	<u>-</u>	<u>(3)</u>	<u>-</u>
	<u>99,248</u>	<u>2</u>	<u>(7,093)</u>	<u>-</u>	<u>(56,033)</u>	<u>-</u>	<u>66,285</u>	<u>-</u>
Items that may be reclassified subsequently to profit or loss:								
Exchange differences on translating the financial statements of foreign operations	85,625	1	(1,002,180)	(16)	367,189	3	(871,324)	(6)
Income tax relating to the items that may be reclassified subsequently to profit or loss (Note 27)	<u>(17,049)</u>	<u>-</u>	<u>199,490</u>	<u>3</u>	<u>(73,074)</u>	<u>(1)</u>	<u>173,435</u>	<u>1</u>
	<u>68,576</u>	<u>1</u>	<u>(802,690)</u>	<u>(13)</u>	<u>294,115</u>	<u>2</u>	<u>(697,889)</u>	<u>(5)</u>
Other comprehensive income for the period, net of income tax	<u>167,824</u>	<u>3</u>	<u>(809,783)</u>	<u>(13)</u>	<u>238,082</u>	<u>2</u>	<u>(631,604)</u>	<u>(5)</u>
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u>\$ 425,385</u>	<u>7</u>	<u>(\$ 705,935)</u>	<u>(11)</u>	<u>\$ 976,010</u>	<u>7</u>	<u>(\$ 145,078)</u>	<u>(1)</u>
NET PROFIT ATTRIBUTABLE TO:								
Owners of the Company	\$ 253,857	4	\$ 117,221	2	\$ 730,773	5	\$ 475,074	4
Non-controlling Interests	<u>3,704</u>	<u>-</u>	<u>(13,373)</u>	<u>-</u>	<u>7,155</u>	<u>-</u>	<u>11,452</u>	<u>-</u>
	<u>\$ 257,561</u>	<u>4</u>	<u>\$ 103,848</u>	<u>2</u>	<u>\$ 737,928</u>	<u>5</u>	<u>\$ 486,526</u>	<u>4</u>
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:								
Owners of the Company	\$ 421,298	7	(\$ 687,830)	(11)	\$ 967,185	7	(\$ 152,380)	(1)
Non-controlling Interests	<u>4,087</u>	<u>-</u>	<u>(18,105)</u>	<u>-</u>	<u>8,825</u>	<u>-</u>	<u>7,302</u>	<u>-</u>
	<u>\$ 425,385</u>	<u>7</u>	<u>(\$ 705,935)</u>	<u>(11)</u>	<u>\$ 976,010</u>	<u>7</u>	<u>(\$ 145,078)</u>	<u>(1)</u>
EARNINGS PER SHARE (Note 28)								
Basic	<u>\$ 0.28</u>		<u>\$ 0.13</u>		<u>\$ 0.80</u>		<u>\$ 0.52</u>	
Diluted	<u>\$ 0.28</u>		<u>\$ 0.13</u>		<u>\$ 0.80</u>		<u>\$ 0.52</u>	

The accompanying notes are an integral part of the consolidated financial statements.
(Please refer to the independent auditors' report issued by Deloitte Taiwan on August 11, 2026)

Chairman: Tsao Te-Feng; General Manager: Tsao Po-Jui; Accounting Manager: Huang Shih-Kai

Standard Foods Corporation and Subsidiaries

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY For the Six Months Ended June 30, 2026 and 2025 (In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company							Other Equity Items					
	Retained earnings						Exchange differences on translating the financial statements of foreign operations	Unrealized gain (loss) on financial assets at FVTOCI	Total	Treasury shares	Total	Non-controlling Interests	Total equity
	Ordinary Shares	Capital surplus	Legal reserve	Special reserve	Unappropriated Earnings	Total							
Balance as of January 1, 2025	\$ 9,150,897	\$ 173,922	\$ 4,096,216	\$ 577,494	\$ 4,432,868	\$ 9,106,578	(\$ 247,432)	\$ 249,714	\$ 2,282	(\$ 21,182)	\$ 18,412,497	\$ 314,003	\$ 18,726,500
Appropriation and distribution of 2024 retained earnings													
Legal reserve	-	-	177,416	-	(177,416)	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(1,281,125)	(1,281,125)	-	-	-	-	(1,281,125)	-	(1,281,125)
Decrease in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(39,248)	(39,248)
Net profit for the six months ended June 30, 2025	-	-	-	-	475,074	475,074	-	-	-	-	475,074	11,452	486,526
Other comprehensive income for the six months ended June 30, 2025	-	-	-	-	-	-	(693,739)	66,285	(627,454)	-	(627,454)	(4,150)	(631,604)
Total comprehensive income for the six months ended June 30, 2025	-	-	-	-	475,074	475,074	(693,739)	66,285	(627,454)	-	(152,380)	7,302	(145,078)
Balance as of June 30, 2025	<u>\$ 9,150,897</u>	<u>\$ 173,922</u>	<u>\$ 4,273,632</u>	<u>\$ 577,494</u>	<u>\$ 3,449,401</u>	<u>\$ 8,300,527</u>	<u>(\$ 941,171)</u>	<u>\$ 315,999</u>	<u>(\$ 625,172)</u>	<u>(\$ 21,182)</u>	<u>\$ 16,978,992</u>	<u>\$ 282,057</u>	<u>\$ 17,261,049</u>
Balance as of January 1, 2026	\$ 9,150,897	\$ 183,259	\$ 4,273,632	\$ 577,494	\$ 4,194,570	\$ 9,045,696	(\$ 366,421)	\$ 565,798	\$ 199,377	(\$ 21,182)	\$ 18,558,047	\$ 298,267	\$ 18,856,314
Appropriation and distribution of 2025 retained earnings													
Legal reserve	-	-	122,024	-	(122,024)	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(1,226,220)	(1,226,220)	-	-	-	-	(1,226,220)	-	(1,226,220)
Decrease in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(22,974)	(22,974)
Net profit for the six months ended June 30, 2026	-	-	-	-	730,773	730,773	-	-	-	-	730,773	7,155	737,928
Other comprehensive income for the six months ended June 30, 2026	-	-	-	-	-	-	292,445	(56,033)	236,412	-	236,412	1,670	238,082
Total comprehensive income for the six months ended June 30, 2026	-	-	-	-	730,773	730,773	292,445	(56,033)	236,412	-	967,185	8,825	976,010
Disposal of investments in equity instruments at FVTOCI	-	-	-	-	10,236	10,236	-	(10,236)	(10,236)	-	-	-	-
Balance as of June 30, 20256	<u>\$ 9,150,897</u>	<u>\$ 183,259</u>	<u>\$ 4,395,656</u>	<u>\$ 577,494</u>	<u>\$ 3,587,335</u>	<u>\$ 8,560,485</u>	<u>(\$ 73,976)</u>	<u>\$ 499,529</u>	<u>\$ 425,553</u>	<u>(\$ 21,182)</u>	<u>\$ 18,299,012</u>	<u>\$ 284,118</u>	<u>\$ 18,583,130</u>

The accompanying notes are an integral part of the consolidated financial statements.
(Please refer to the independent auditors' report issued by Deloitte Taiwan on August 11, 2026)

Chairman: Tsao Te-Feng; General Manager: Tsao Po-Jui; Accounting Manager: Huang Shih-Kai

Standard Foods Corporation and Subsidiaries
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the Six Months Ended June 30, 2026 and 2025
(In Thousands of New Taiwan Dollars)

	January 1 to June 30, 2026	January 1 to June 30, 2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 882,379	\$ 637,305
Adjustments for:		
Depreciation expenses	302,447	293,190
Amortization expenses	41,548	33,563
Expected credit (reversal of gain) impairment loss	(509)	3,855
Net (income) loss recognized on financial assets and liabilities measured at FVTPL	(178,059)	4,765
Financial cost	21,645	15,366
Interest income	(65,694)	(86,416)
Dividend income	(5,575)	(4,891)
Net loss on disposal of property, plant and equipment	3,345	1,434
Inventory devaluation and obsolescence loss	5,258	-
Gains on reversal of inventory devaluation and obsolescence	-	(5,330)
Loss on lease modification	11	-
Gain on expropriation of land use rights	-	(7,874)
Gain on disposal of land use rights	(5,317)	-
Net changes in operating assets and liabilities		
Financial assets mandatorily classified as at FVTPL	(22,446)	355,569
Notes receivable	805	(129,262)
Accounts receivable	652,619	1,009,973
Trade receivables from related parties	8,562	1,488
Other receivables	(27,938)	(61,469)
Inventory	(560,831)	(627,946)
Prepayments	(900,748)	(162,459)
Other current assets	(1,247)	(6,807)
Financial liabilities held for trading	(13)	-
Contract liabilities	(80,448)	(48,179)
Notes payable	668,481	(574,183)
Trade payables	88,541	(96,143)
Trade payables to related parties	(20,755)	9,474
Other payables	(523,545)	(432,298)
Other payables – related parties	(684)	286
Other current liabilities	17,240	11,860
Net defined benefit liabilities	(4,957)	(5,547)
Cash generated from operations	294,115	129,324

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	January 1 to June 30, 2026	January 1 to June 30, 2025
Interest received	\$ 86,788	\$ 111,679
Interest paid	(19,140)	(15,402)
Income tax paid	(181,053)	(193,997)
Net cash inflow from operating activities	<u>180,710</u>	<u>31,604</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of financial assets at FVTOCI	-	(10,000)
Disposal of financial assets at FVTOCI	70,379	-
Return of capital from capital reduction of financial assets at FVTOCI	-	10,142
Purchase of financial assets at amortized cost	(3,960,477)	(3,035,654)
Disposal of financial assets at amortized cost	1,802,550	1,787,162
Acquisition of property, plant and equipment	(322,693)	(336,130)
Proceeds from disposal of property, plant and equipment	830	17,983
Payments for intangible assets	(12,227)	(5,716)
Acquisition of right-of-use assets	-	(22,892)
Acquisition of investment properties	-	(33,765)
Decrease in finance lease receivables	558	552
Increase in other financial assets	(328,975)	(103,471)
Increase in other non-current assets	(26,611)	(32,754)
Dividends received	5,575	4,891
Other investing activities	<u>5,408</u>	<u>30,536</u>
Net cash used in investing activities	(<u>2,765,683</u>)	(<u>1,729,116</u>)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in short-term borrowings	1,975,295	798,831
Repayment of lease principal	(49,889)	(45,545)
Increase in other financial liabilities	-	65,222
Decrease in other financial liabilities	(<u>19,290</u>)	<u>-</u>
Net cash generated from financing activities	<u>1,906,116</u>	<u>818,508</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	<u>62,409</u>	(<u>150,512</u>)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(616,448)	(1,029,516)
CASH AND CASH EQUIVALENTS, BEGINNING OF THE PERIOD	<u>2,676,699</u>	<u>3,126,724</u>
CASH AND CASH EQUIVALENTS, END OF THE PERIOD	<u>\$ 2,060,251</u>	<u>\$ 2,097,208</u>

The accompanying notes are an integral part of the consolidated financial statements.
(Please refer to the independent auditors' report issued by Deloitte Taiwan on August 11, 2026)

Chairman: Tsao Te-Feng; General Manager: Tsao Po-Jui; Accounting Manager: Huang Shih-Kai

Standard Foods Corporation and Subsidiaries

Notes to Consolidated Financial Statements

For the Six Months Ended June 30, 2026 and 2025

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

1. GENERAL INFORMATION

Standard Foods Corporation (the “Company”) was incorporated on June 6, 1986. The Company mainly manufactures and sells nutritious foods, edible oils, dairy products and beverages.

The Company’s shares have been listed on the Taiwan Stock Exchange since April 1994.

The consolidated financial statements of the Company and its subsidiaries, collectively referred to as the “Group,” are presented in the Company’s functional currency, the New Taiwan dollar.

2. DATE AND PROCEDURES FOR APPROVAL OF FINANCIAL STATEMENTS

The Consolidated Financial Statements have been approved by the Board of Directors on August 11, 2026.

3. APPLICATION OF NEW, AMENDED, AND REVISED STANDARDS AND INTERPRETATIONS

- a. The first-time application of the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (hereinafter referred to as “IFRSs”) endorsed and issued into effect by the Financial Supervisory Commission (FSC).

Except as described below, the application of IFRS accounting standards recognized and issued into effect by the FSC has not resulted in material changes to the accounting policies of the Group:

Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”

1) Amendments to the application guidelines on the classification of financial assets

The amendments mainly revise the classification requirements for financial assets, including:

- i. If a financial asset contains a contingency that alters the timing or amount of contractual cash flows, and the nature of that contingency is not directly related to basic loan risk and cost changes (e.g. whether the debtor achieves a specific carbon emission reduction target), the asset's contractual cash flows are still considered entirely principal and interest on the outstanding principal amount when both of the following conditions are met:
 - Contract cash flows generated from all possible scenarios (before and after a contingent event) are solely payments of principal and interest on the outstanding principal amount; and
 - In all contractually possible scenarios, the contractual cash flows would not be significantly different from the contractual cash flows of a financial instrument with identical contractual terms but without the contingent features.
- ii. Specify that a financial asset has non-recourse features if an entity's ultimate right to receive cash flows is contractually limited to the cash flows generated by specified assets.
- iii. Clarify the characteristics of contractually linked instruments that distinguish them from other transactions, specifically that such instruments establish a prioritization of payments to the holders of financial assets using multiple contractually linked instruments (tranches) through a waterfall payment structure. This results in concentrations of credit risk and a disproportionate allocation of losses among the holders of different tranches.

2) Amendments to the application guidance on financial liability derecognition

The amendments mainly explain that financial liabilities should be derecognized on the settlement date. However, when an entity uses an electronic payment system to settle financial liabilities in cash, it may elect to derecognize the financial liabilities before the settlement date if the following conditions are met:

- The entity does not have the practical ability to withdraw, stop, or cancel the payment instructions.
- The entity does not have the actual ability to access the cash to be used for settlement due to the settlement instruction issued; and
- The settlement risk associated with the electronic payment system is not significant.

b. FSC-endorsed IFRSs applicable in 2027

New/Amended/Revised Standards and Interpretations	Effective Date Announced by IASB
IFRS 18 “Presentation and Disclosures in Financial Statements”	January 1, 2027 (Note 1)
IFRS 19 “Non-Publicly Accountable Subsidiaries: Disclosures” (including amendments in 2025)	January 1, 2027
Amendments to IAS 21 “Translation to a Hyperinflationary Presentation Currency”	January 1, 2027
Amendments to IAS 28 “Amendments to the Fair Value Option for Investments in Associates and Joint Ventures”	January 1, 2027 (Note 2)

Note 1: Domestic enterprises shall apply IFRS 18 “Presentation and Disclosure in Financial Statements” beginning January 1, 2028, and may elect to apply it earlier.

Note 2: These amendments shall be applied at the same time as IFRS 18 is applied.

IFRS 18 “Presentation and Disclosure in Financial Statements” and related consequential amendments, and amendments to IAS 28 “Amendments to the Fair Value Option for Investments in Associates and Joint Ventures”

IFRS 18 will replace IAS 1 “Presentation of Financial Statements.” The main changes include:

- The Group shall assess whether it has specific main business activities, such as investing in particular types of assets and providing financing to customers. Based on this assessment, the income and expense items in the income statement are classified into operating, investing, financing, income tax, and discontinued operations categories.
- The income statement shall present operating profit or loss, profit or loss before financing and income taxes, and subtotals and totals of profit or loss.
- Provide guidance on the consolidation and division of rules: The Group must identify the assets, liabilities, equity, income, expenses, and cash flows

generated from individual transactions or other matters, and classify and consolidate them based on common characteristics, resulting in the presentation of line items in the primary financial statements and disclosures in the notes of items that share at least one similar characteristic. Items that are dissimilar from other items should be disaggregated. The Group only labels such items as “other” when no informative label can be found.

- Increasing the disclosure of the performance measurement defined by management: When the Group has open communication outside the financial statements, and when management’s view of the Group’s overall financial performance on a certain aspect is communicated with the users of the financial statements, it shall be disclosed in a separate note to the financial statements on performance measurements defined by management, including descriptions of the measurements, how to calculate them, reconciliations between them and any subtotals or totals specified in IFRS, and the impact of relevant adjustments on income tax and non-controlling interests.

Upon initial application of IFRS 18, an entity that is a venture capital organization, a mutual fund, a unit trust, or a similar entity, or that holds investments in associates or joint ventures indirectly through such an entity, may change its election for measuring investments in associates or joint ventures from the equity method to fair value through profit or loss. The amendments to IAS 28 clarify that the aforementioned “similar entity” includes an entity whose main business activity, as assessed in accordance with IFRS 18, is investing in particular types of assets. If the Group meets the foregoing conditions, it may elect to make this change at the date of initial application.

In addition, the following amendments have been made to IAS 7 “Statements of Cash Flows”:

- When the Consolidated Company prepares the statement of cash flows from operating activities using the indirect method, operating profit or loss shall be the starting point for reconciliation.
- The interest and dividends received by the Consolidated Company shall be classified as investment activities, and interest and dividends paid shall be classified as financing activities. If the Consolidated Company is assessed to have specific main business activities, it must consider the types of dividend

income, interest income, and interest expense listed in the income statement to determine the classification of receiving dividends, receiving interest, and paying interest in the statement of cash flows. However, the above cash flows can only be classified in a single activity in the statement of cash flows.

The Group does not expect to apply IFRS 18 and the related consequential amendments earlier.

Except for the effects described above, as of the date of authorization of the Consolidated Financial Statements, the Group has continued to assess the other effects of amendments to the other standards and interpretations on its financial condition and performance. Related impacts will be disclosed upon completion of the assessment.

- c. IFRSs that have been issued by the IASB but have not yet been endorsed and issued into effect by the FSC

New/Amended/Revised Standards and Interpretations	Effective Date Announced by IASB (Note)
Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets between an Investor and its Associate or Joint Venture”	To be determined
IFRS 20 “Regulatory Assets and Regulatory Liabilities”	January 1, 2029

Note: Unless stated otherwise, the above New/Amended/Revised Standards and Interpretations are effective for annual reporting periods beginning on or after their respective effective dates.

As of the date of authorization of the Consolidated Financial Statements, the Group has continued to assess the effects of amendments to the other standards and interpretations on its financial conditions and performance. Related impacts will be disclosed upon completion of the assessment.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- a. Statement of compliance

The consolidated financial report was formulated in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 “Interim Financial Reporting” recognized and announced to enter into

effect by FSC. The consolidated financial statements do not include all IFRSs disclosure information required by the annual financial report.

b. Basis of preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments which are measured at fair value and net defined benefit liabilities which are measured at the present value of the defined benefit obligation less the fair value of plan assets.

The fair value measurements, which are grouped into Levels 1 to 3 based on the degree to which the fair value measurement inputs are observable and the significance of the inputs to the fair value measurement in its entirety, are described as follows:

- 1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities on the measurement date;
- 2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and
- 3) Level 3 inputs are unobservable inputs for the asset or liability.

c. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (i.e., its subsidiaries). Income and expenses of subsidiaries acquired or disposed of during the period are included in the consolidated statements of comprehensive income from the effective dates of acquisitions up to the effective dates of disposals, as appropriate. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the Group. All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Refer to Note 14 and Tables 7 and 8 for detailed information on subsidiaries (including the percentages of ownership and main businesses).

d. Other significant accounting policies

Except for the following, please refer to the summary of material accounting policies in the 2025 consolidated financial statements.

1) Derecognition of financial liabilities

Financial liabilities are derecognized on the settlement date. The settlement date refers to the date on which the liabilities are extinguished due to the fulfillment, cancellation, or expiration of contractual obligations, exchange for debt instruments with materially different terms, or significant modifications to the terms of the liabilities. When derecognizing a financial liability, the difference between its carrying amount and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognized in profit or loss.

2) Pension benefit in a defined benefit plan

The pension cost for the interim period is calculated based on the actuarial cost ratio determined by the actuarial calculation at the end of the previous year. Calculation term is from the beginning of the period to the end of the period, and adjustments are made for major market fluctuations in the current period, major amendments to plans, settlement, or other significant one-time matters.

3) Other long-term employee benefits

Other long-term employee benefits have the same accounting treatment as the pension benefit in a defined benefit plan, except that the relevant remeasurements are recognized in profit or loss.

4) Income tax expense

Income tax expenses are the sum of current income tax and deferred income tax. The interim income tax is evaluated on an annual basis and the interim profit before tax is applied with the tax rate applicable to the expected total annual earnings for calculations.

5. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

When the Consolidated Company adopts the accounting policies, and relevant information is not readily available from other sources, management must make judgments, estimates, and assumptions based on historical experience and other relevant factors. Actual results may differ from these estimates.

When the Group develops significant accounting estimates, it considers the potential impacts of climate change and related government policies and regulations, reciprocal tariff measures in the United States, and conflicts in the Middle East and surrounding areas on the economic environment. These impacts are factored into relevant significant estimates, such as cash flow projections, growth rates, discount rates, and profitability. Management will continue to review the estimates and basic assumptions.

6. CASH AND CASH EQUIVALENTS

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand	\$ 1,316	\$ 1,451	\$ 26,470
Checking accounts and demand deposits	1,702,070	2,348,690	1,690,033
Cash equivalents (investments with original maturities of less than 3 months)			
Time deposits	356,865	326,558	380,705
	<u>\$ 2,060,251</u>	<u>\$ 2,676,699</u>	<u>\$ 2,097,208</u>

The ranges of annual interest rate of cash in the bank at the end of the reporting period were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Bank deposits	0.001%~4.070%	0.001%~3.990%	0.001%~4.550%

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Financial assets at FVTPL – current</u>			

(Continued)

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	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Mandatorily classified as at FVTPL			
Non-derivative financial assets			
- Listed shares	\$ 70,157	\$ 65,588	\$ 56,552
- Fund beneficiary certificates	1,400,459	1,165,674	1,056,096
- Bonds	<u>99,997</u>	<u>131,444</u>	<u>129,074</u>
	<u>\$ 1,570,613</u>	<u>\$ 1,362,706</u>	<u>\$ 1,241,722</u>
<u>Financial assets at FVTPL – non-current</u>			
Mandatorily classified as at FVTPL			
Non-derivative financial assets			
- Listed shares	\$ 4,976	\$ 6,517	\$ 5,209
- Unlisted shares	<u>1,725</u>	<u>1,702</u>	<u>1,975</u>
	<u>\$ 6,701</u>	<u>\$ 8,219</u>	<u>\$ 7,184</u>

8. Financial assets at FVTOCI

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
<u>Current</u>			
Investments in equity instruments	<u>\$ 302,520</u>	<u>\$ 234,768</u>	<u>\$ 194,857</u>
<u>Non-current</u>			
Investments in equity instruments	<u>\$ 778,748</u>	<u>\$ 975,209</u>	<u>\$ 734,594</u>

Investments in equity instruments

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
<u>Current</u>			
Listed shares			
Ordinary shares – Far Eastern International Bank	\$ 20,534	\$ 20,298	\$ 19,879
Ordinary shares – Chunghwa Telecom Co., Ltd	6,877	6,342	6,561

(Continued)

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	June 30, 2026	December 31, 2025	June 30, 2025
Ordinary shares – Polytronics Technology Corp.	\$ 58,209	\$ 68,628	\$ 73,017
Ordinary shares – Taiwan Semiconductor Manufacturing Co., Ltd.	<u>216,900</u> <u>\$ 302,520</u>	<u>139,500</u> <u>\$ 234,768</u>	<u>95,400</u> <u>\$ 194,857</u>
<u>Non-current</u>			
Listed shares			
Ordinary shares – GeneFerm Biotechnology Co., Ltd.	\$ 68,322	\$ 103,501	\$ 94,385
Unlisted shares			
Ordinary shares – Dah Chung Bills Finance Corp.	21,625	20,796	18,307
Ordinary shares – H2U Corporation	522,520	624,963	505,755
Ordinary shares – SANCCI MANUFACTURE FOOD COMPANY	151,275	197,522	115,154
Ordinary shares – AsiaVest Liquidation Co.	1,118	1,077	993
Common shares of Hello Health Holdings Pte. Ltd.	<u>13,888</u> <u>\$ 778,748</u>	<u>27,350</u> <u>\$ 975,209</u>	<u>-</u> <u>\$ 734,594</u>

These investments by the Group are held for medium- to long-term strategic purposes and the Group expects to profit from long-term investments. The management of the Group considers that recognizing short-term fluctuations in the fair value of such investments in profit or loss would be inconsistent with the aforementioned long-term investment strategy. Accordingly, the Group has elected to designate these investments in equity instruments as measured at fair value through other comprehensive income.

In May and June 2026, the Group adjusted its investment positions to diversify risk and disposed of common shares of Polytronics Technology Corporation for NT\$70,379 thousand. The related unrealized gain or loss on financial assets at FVTOCI under other equity, amounting to NT\$10,236 thousand, was transferred to retained earnings.

9. Financial assets at amortized cost

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Current</u>			
Time deposits with original maturities of more than 3 months	<u>\$ 4,090,841</u>	<u>\$ 2,083,422</u>	<u>\$ 3,583,592</u>
<u>Non-current</u>			
Time deposits with original maturities of more than 3 months	<u>\$ 2,010,809</u>	<u>\$ 1,743,924</u>	<u>\$ 1,268,830</u>

As of June 30, 2026, December 31, 2025, and June 30, 2025, the ranges of interest rates for time deposits with original maturities of more than three months were 1.55%–4.86%, 1.12%–3.99%, and 1.02%–4.55% per annum, respectively.

10. NOTE RECEIVABLES, TRADE RECEIVABLES, AND OTHER RECEIVABLES

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Notes receivable</u>			
Operating	<u>\$ 2,235</u>	<u>\$ 2,960</u>	<u>\$ 123,918</u>
<u>Accounts receivable</u>			
At amortized cost			
Gross carrying amount	\$ 3,355,533	\$ 3,966,136	\$ 3,252,632
Less: Allowance for impairment loss	(<u>73,907</u>)	(<u>80,230</u>)	(<u>73,198</u>)
	<u>\$ 3,281,626</u>	<u>\$ 3,885,906</u>	<u>\$ 3,179,434</u>
<u>Other receivables</u>			
Arising from the provision of customer management services	\$ 307,170	\$ 271,790	\$ 276,954
Accrued income	88,790	106,246	144,162
Others	<u>37,693</u>	<u>44,343</u>	<u>36,189</u>
	<u>\$ 433,653</u>	<u>\$ 422,379</u>	<u>\$ 457,305</u>

The Group's average credit period for commodity sales is 30 to 90 days, and receivables do not accrue interest. To mitigate credit risk, the Company's management has assigned

a dedicated team to be responsible for credit limits determination, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual receivable on the balance sheet date to ensure that adequate allowances are made for possible irrecoverable amounts.

The Group adopts the IFRS 9 simplified approach and recognizes the loss allowance for trade receivables at an amount equal to lifetime expected credit losses (ECLs). The Group performs assessment using the three forward-looking factors, i.e., industrial index of the customer, GDP growth rate and unemployment rate, as the ECL rate.

When there is evidence indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, the credit risk management department of the Group will continue to pursue collection of the amount due in compliance with laws and regulations. The trade receivable will be written off when the amount due is collected.

The amount of loss provision on notes and accounts receivable calculated based on the provision matrix is presented below:

June 30, 2026

	Not yet past due	1-30 days	31-90 days	91-180 days	Over 180 Days	Total
ECL rate	0.16%	4.80%	13.60%	31.31%	99.94%	
Gross carrying amount	\$ 3,206,813	\$ 53,294	\$ 14,828	\$ 27,207	\$ 55,626	\$ 3,357,768
Loss allowance (Lifetime ECL)	(5,224)	(2,555)	(2,016)	(8,520)	(55,592)	(73,907)
Amortized cost	<u>\$ 3,201,589</u>	<u>\$ 50,739</u>	<u>\$ 12,812</u>	<u>\$ 18,687</u>	<u>\$ 34</u>	<u>\$ 3,283,861</u>

December 31, 2025

	Not yet past due	1-30 days	31-90 days	91-180 days	Over 180 Days	Total
ECL rate	0.23%	5.75%	14.66%	51.68%	100.00%	
Gross carrying amount	\$ 3,845,761	\$ 20,666	\$ 30,863	\$ 13,058	\$ 58,748	\$ 3,969,096
Loss allowance (Lifetime ECL)	(9,020)	(1,188)	(4,525)	(6,749)	(58,748)	(80,230)
Amortized cost	<u>\$ 3,836,741</u>	<u>\$ 19,478</u>	<u>\$ 26,338</u>	<u>\$ 6,309</u>	<u>\$ -</u>	<u>\$ 3,888,866</u>

June 30, 2025

	Not yet past due	1-30 days	31-90 days	91-180 days	Over 180 Days	Total
ECL rate	0.14%	4.80%	12.69%	32.29%	99.13%	
Gross carrying amount	\$ 3,234,521	\$ 40,349	\$ 16,715	\$ 29,182	\$ 55,783	\$ 3,376,550
Loss allowance (Lifetime ECL)	(4,419)	(1,935)	(2,120)	(9,424)	(55,300)	(73,198)
Amortized cost	<u>\$ 3,230,102</u>	<u>\$ 38,414</u>	<u>\$ 14,595</u>	<u>\$ 19,758</u>	<u>\$ 483</u>	<u>\$ 3,303,352</u>

The movements of the loss allowance of trade receivables were as follows:

	January 1 to June 30, 2026	January 1 to June 30, 2025
Balance as of January 1	\$ 80,230	\$ 76,540
Add: Impairment loss provided for the current period	-	3,855
Less: Actual write-off for the current period	(8,940)	-
Less: reversal of impairment loss for the period.	(509)	-
Foreign exchange translation difference	<u>3,126</u>	(<u>7,197</u>)
Closing balance	<u>\$ 73,907</u>	<u>\$ 73,198</u>

11. FINANCE LEASE RECEIVABLES

The composition of finance lease receivables was as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Undiscounted lease payments			
Year 1	\$ 2,230	\$ 1,143	\$ 1,143
Year 2	<u>-</u>	<u>1,659</u>	<u>2,230</u>
	2,230	2,802	3,373
Less: Unearned finance income	(<u>12</u>)	(<u>26</u>)	(<u>43</u>)
Net investment in leases presented as finance lease receivables	<u>\$ 2,218</u>	<u>\$ 2,776</u>	<u>\$ 3,330</u>

No finance lease receivable was past due on the balance sheet date. The Group has not recognized a loss allowance for finance lease receivables after taking into consideration the historical default experience and the future prospects of the industries in which the lessees operate, together with the value of collateral held over these finance lease receivables.

12. Inventory

	June 30, 2026	December 31, 2025	June 30, 2025
Merchandise	\$ 289,940	\$ 418,657	\$ 443,734
Finished goods	2,047,164	2,239,488	1,909,038
Work in progress	1,046,558	835,955	774,976
Raw materials	2,413,235	1,628,941	2,456,920
Packing materials	<u>111,652</u>	<u>94,245</u>	<u>96,993</u>
	<u>\$ 5,908,549</u>	<u>\$ 5,217,286</u>	<u>\$ 5,681,661</u>

The cost of goods sold for the three months ended June 30, 2026 and 2025 and for the six months ended June 30, 2026 and 2025 includes the price decline in inventories (gain on price recovery), NT\$3,122 thousand, (NT\$4,504) thousand, NT\$5,258 thousand and

(NT\$5,330) thousand, and the inventory obsolescence loss, NT\$2,851 thousand, NT\$2,097 thousand, NT\$3,849 thousand and NT\$3,734 thousand. The increase in the net realizable value of inventories for the three months ended June 30, 2025 and the six months ended June 30, 2025 was due to the disposal of inventories for which write-down losses had previously been recognized.

13. Prepayments

	June 30, 2026	December 31, 2025	June 30, 2025
Prepayments for purchases	\$ 1,463,953	\$ 586,207	\$ 678,012
Prepayments for rent	8,062	7,064	7,044
Prepayments for insurance	13,087	724	12,550
Excess business tax paid	309,436	217,935	275,625
Prepayments for advertisements	12,905	13,165	28,333
Others	325,317	349,167	283,198
	<u>\$ 2,132,760</u>	<u>\$ 1,174,262</u>	<u>\$ 1,284,762</u>

14. SUBSIDIARIES

Subsidiaries included in consolidated financial statements.

Entities of the consolidated financial statements were as follows:

Investor Company	Name of Subsidiary	Main Business	Proportion of Ownership			Remark
			June 30, 2026	December 31, 2025	June 30, 2025	
The Company	Standard Dairy Products Taiwan Ltd. (Standard Dairy Products) (Note)	Manufacture and sale of dairy products and beverages	100.0%	100.0%	100.0%	-
The Company	Chang Hui Ltd. (Chang Hui) (Note)	Investing	100.0%	100.0%	100.0%	-
The Company	Domex Technology Corporation (Domex Technology) (Note)	Manufacture and sale of computer peripherals and computer appliances	52.0%	52.0%	52.0%	-
The Company	Standard Beverage Company Ltd. (Standard Beverage) (Note)	Manufacture and sale of beverages	100.0%	100.0%	100.0%	-
The Company	Accession Limited	Investing	100.0%	100.0%	100.0%	-
The Company	Standard Investment (Cayman) Limited (Cayman Standard)	Investing	100.0%	100.0%	100.0%	-
The Company	Standard Foods, LLC. (Note)	Sale of health food	100.0%	100.0%	100.0%	-
The Company	SF NUTRA PTE. LTD. (NUTRA)(Note)	Food trading	100.0%	100.0%	100.0%	Standard Great Foods Singapore PTE. LTD. was renamed as SF NUTRA PTE. LTD. in February 2025. The Company invested US\$1,000 thousand in NUTRA in September 2025.
The Company	Newtrin Holding PTE. LTD. (Newtrin Holding) (Note)	Investing	100.0%	100.0%	100.0%	-
Newtrin Holding	Newtrin Healthcare Foods Japan Co., Ltd. (Newtrin Japan)(Note)	Manufacturing and selling nutritional products	100.0%	100.0%	100.0%	Newtrin Holding invested JPY 50,000 thousand in Newtrin Japan in March 2025.

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Investor Company	Name of Subsidiary	Main Business	Proportion of Ownership			Remark
			June 30, 2026	December 31, 2025	June 30, 2025	
Newtrin Holding	Newtrin Healthcare Foods Vietnam Company Limited (Newtrin Vietnam)(Note)	Selling nutritional products	100.0%	100.0%	100.0%	Newtrin Holding invested USD 100 thousand in Newtrin Vietnam in May 2025.
Accession Limited	Shanghai Standard Foods Co., Ltd. (Shanghai Standard)	Manufacture and sale of edible oils and nutritious foods	100.0%	100.0%	100.0%	-
Accession Limited	Dermalab S.A. (Dermalab)(Note)	Development and sale of cosmetics	100.0%	100.0%	100.0%	-
Dermalab	Swissderma SL (Swissderma)(Note)	Sale of cosmetics	100.0%	100.0%	100.0%	-
Dermalab	Labo AG (Labo)(Note)	Day Spa Center	100.0%	100.0%	-	Dermalab invested CHF 686 thousand in Labo in 2025.
Cayman Standard	Standard Corporation (Hong Kong) Limited (Hong Kong Standard)	Investing	100.0%	100.0%	100.0%	-
Hong Kong Standard	Standard Investment (China) Co., Ltd. (China Standard Investment)	Investment and sales of edible oil products and nutritional foods, etc.	99.0%	99.0%	99.0%	-
Hong Kong Standard	Shanghai New Vitality Health Technology (Group) Co., Ltd. (Shanghai New Vitality)(Note)	Sale of health foods and cosmetic goods, and import/export trade	99.0%	99.0%	99.0%	-
Hong Kong Standard	Shanghai Le Min Industrial Co., Ltd. (Shanghai Le Min) (Note)	Management of properties	100.0%	100.0%	100.0%	-
Hong Kong Standard	Shanghai Le Ho Industrial Co., Ltd. (Shanghai Le Ho) (Note)	Management of properties	100.0%	100.0%	100.0%	-
China Standard Investment	Standard Foods (China) Co., Ltd. (China Standard Foods)	Manufacture and sale of edible oils and nutritious foods	100.0%	100.0%	100.0%	-
China Standard Investment	Standard Foods (Xiamen) Co., Ltd. (Xiamen Standard) (Note)	Manufacture and sale of edible oils and nutritious foods	100.0%	100.0%	100.0%	-
Shanghai New Vitality	Shanghai Dermalab Corporation (Shanghai Dermalab) (Note)	Sale of health foods and cosmetic goods, and import/export trade	100.0%	100.0%	100.0%	-
Shanghai New Vitality	Le Bonta Wellness Co., Ltd. (Shanghai Le Bonta) (Note)	Sale of nutritional foods and engage in import and export business	100.0%	100.0%	100.0%	-
Shanghai New Vitality	Shanghai Le Ben De Health Technology Co., Ltd. (Shanghai Le Ben De) (Note)	Sales of health and beauty products and related services	100.0%	100.0%	100.0%	-
Shanghai New Vitality	Jiangsu Hua Sun Health Technology Co., Ltd. (Jiangsu Hua Sun) (Note)	Develop brands and products in the field of health foods and special nutritious foods	100.0%	100.0%	100.0%	-
Shanghai Dermalab	Rotiva International Limited (Rotiva)(Note)	Sale of cosmetics	100.0%	100.0%	100.0%	Shanghai Dermalab invested RMB 12 thousand and RMB 13 thousand in Rotiva in June 2026 and August 2025, respectively.

Note: It is a non-significant subsidiary, and its financial statements have not been reviewed by any CPA.

15. REAL ESTATE, PLANT, AND EQUIPMENT

	Freehold Land	Land improvements	Buildings	Equipment	Other equipment	Property in Construction and Equipment to Be Tested	Total
<u>Cost</u>							
Balance as of January 1, 2025	\$ 999,150	\$ 33,771	\$ 3,657,298	\$ 4,455,227	\$ 638,441	\$ 368,002	\$10,151,889
Additions	-	-	12,826	302	1,164	321,838	336,130
Disposals	-	-	(34,045)	(22,183)	(5,078)	-	(61,306)
Reclassification	-	1,273	13,179	52,855	3,857	(71,164)	-
Net foreign currency exchange differences	-	-	(203,376)	(141,752)	(28,758)	(1,251)	(375,137)
Balance as of June 30, 2025	<u>\$ 999,150</u>	<u>\$ 35,044</u>	<u>\$ 3,445,882</u>	<u>\$ 4,344,449</u>	<u>\$ 609,626</u>	<u>\$ 617,425</u>	<u>\$10,051,576</u>
<u>Accumulated depreciation and impairment</u>							
Balance as of January 1, 2025	\$ -	\$ 3,358	\$ 2,014,538	\$ 3,532,631	\$ 504,462	\$ -	\$ 6,054,989
Disposals	-	-	(16,883)	(20,657)	(4,349)	-	(41,889)
Depreciation expenses	-	1,062	79,739	104,545	19,567	-	204,913
Reclassification	-	-	-	301	(301)	-	-
Net foreign currency exchange differences	-	-	(91,372)	(98,508)	(22,446)	-	(212,326)
Balance as of June 30, 2025	<u>\$ -</u>	<u>\$ 4,420</u>	<u>\$ 1,986,022</u>	<u>\$ 3,518,312</u>	<u>\$ 496,933</u>	<u>\$ -</u>	<u>\$ 6,005,687</u>
Net amount as of June 30, 2025	<u>\$ 999,150</u>	<u>\$ 30,624</u>	<u>\$ 1,459,860</u>	<u>\$ 826,137</u>	<u>\$ 112,693</u>	<u>\$ 617,425</u>	<u>\$ 4,045,889</u>
<u>Cost</u>							
Balance as of January 1, 2026	\$ 1,462,801	\$ 35,044	\$ 3,643,523	\$ 4,598,588	\$ 660,474	\$ 926,358	\$11,326,788
Additions	1,936	-	1,675	-	4,440	314,642	322,693
Disposals	-	-	(474)	(71,409)	(3,866)	-	(75,749)
Reclassification	-	-	157,669	238,645	17,457	(413,760)	11
Net foreign currency exchange differences	-	-	88,852	65,356	12,305	15,417	181,930
Balance as of June 30, 2026	<u>\$ 1,464,737</u>	<u>\$ 35,044</u>	<u>\$ 3,891,245</u>	<u>\$ 4,831,180</u>	<u>\$ 690,810</u>	<u>\$ 842,657</u>	<u>\$11,755,673</u>
<u>Accumulated depreciation and impairment</u>							
Balance as of January 1, 2026	\$ -	\$ 5,515	\$ 2,140,767	\$ 3,675,451	\$ 518,062	\$ -	\$ 6,339,795
Disposals	-	-	(342)	(67,601)	(3,631)	-	(71,574)
Depreciation expenses	-	1,095	83,402	120,511	22,189	-	227,197
Reclassification	-	-	-	-	11	-	11
Net foreign currency exchange differences	-	-	43,472	46,410	10,087	-	99,969
Balance as of June 30, 2026	<u>\$ -</u>	<u>\$ 6,610</u>	<u>\$ 2,267,299</u>	<u>\$ 3,774,771</u>	<u>\$ 546,718</u>	<u>\$ -</u>	<u>\$ 6,595,398</u>
Net amount as of December 31, 2025 and January 1, 2026	<u>\$ 1,462,801</u>	<u>\$ 29,529</u>	<u>\$ 1,502,756</u>	<u>\$ 923,137</u>	<u>\$ 142,412</u>	<u>\$ 926,358</u>	<u>\$ 4,986,993</u>
Net amount as of June 30, 2026	<u>\$ 1,464,737</u>	<u>\$ 28,434</u>	<u>\$ 1,623,946</u>	<u>\$ 1,056,409</u>	<u>\$ 144,092</u>	<u>\$ 842,657</u>	<u>\$ 5,160,275</u>

No impairment loss was recognized or reversed from January 1 to June 30, 2026 and 2025.

Depreciation expenses were recognized on a straight-line basis over the following estimated useful lives of the assets:

Land improvements	15 years
Buildings	
Main buildings	20 – 51 years
Electrical and mechanical equipment	8 – 20 years
Engineering system	3 – 39 years
Others	3 – 20 years
Equipment	
Main equipment	2 – 20 years
Engineering system	3 – 20 years
Others	3 – 15 years
Other equipment	2 – 15 years

For the amount of real estate, plant, and equipment pledged as collateral, refer to Note 33.

The Group obtained land and built an automated warehouse following Board of Directors' resolution in August 2025 and October 2024, respectively, with contract prices of NT\$541,800 thousand and NT\$865,116 thousand, respectively. As of June 30, 2026, the Group's payments made totaled NT\$433,500 thousand and NT\$436,669 thousand, respectively, and were recorded as land, property in construction and equipment to be tested. Remaining contractual commitments not yet recognized are detailed in Note 34.

16. LEASE ARRANGEMENTS

a. Right-of-use assets

	June 30, 2026	December 31, 2025	June 30, 2025
Carrying amounts of right-of-use assets			
Land	\$ 377,094	\$ 368,567	\$ 344,933
Buildings	120,340	154,165	178,196
Office equipment	2,215	2,671	2,643
Transportation equipment	11,357	11,795	11,490
	<u>\$ 511,006</u>	<u>\$ 537,198</u>	<u>\$ 537,262</u>

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Additions to right-of-use assets	<u>\$ 3,585</u>	<u>\$ 35,237</u>	<u>\$ 7,334</u>	<u>\$ 41,303</u>
Depreciation expenses for right-of-use assets				
Land	\$ 3,303	\$ 3,112	\$ 6,572	\$ 6,246
Buildings	22,923	21,650	45,621	43,453
Office equipment	228	208	456	416
Transportation equipment	<u>1,167</u>	<u>1,023</u>	<u>2,352</u>	<u>1,683</u>
	<u>\$ 27,621</u>	<u>\$ 25,993</u>	<u>\$ 55,001</u>	<u>\$ 51,798</u>

b. Lease liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Carrying amounts of lease liabilities			
Current	<u>\$ 57,385</u>	<u>\$ 79,306</u>	<u>\$ 89,128</u>
Non-current	<u>\$ 118,698</u>	<u>\$ 132,614</u>	<u>\$ 145,929</u>

Range of discount rate for lease liabilities was as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Land	1.07%~1.49%	1.07%~1.49%	1.07%~1.49%
Buildings	1.07%~4.35%	1.07%~4.35%	1.07%~4.35%
Office equipment	1.07%~1.96%	1.07%~1.96%	1.07%~1.85%
Transportation equipment	1.07%~3.77%	1.07%~3.77%	1.07%~3.77%

c. Material leasing activities and terms

The Group leases land, buildings, and transportation equipment for the use of plants, offices and business cars with lease terms of 1 to 50 years. The Group does not have bargain purchase options to acquire the leasehold land and buildings at the end of the lease terms. In addition, the Group is prohibited from subleasing or transferring all or any portion of the underlying assets without the lessor's consent.

d. Other lease information

Lease arrangements under operating leases for leasing out the investment properties are set out in Note 17. Lease arrangements for leasing out the assets under finance leases are set out in Note 11.

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Expenses relating to short-term leases	<u>\$ 24,936</u>	<u>\$ 23,388</u>	<u>\$ 53,469</u>	<u>\$ 50,371</u>
Expenses relating to low-value asset leases	<u>\$ 123</u>	<u>\$ 167</u>	<u>\$ 374</u>	<u>\$ 397</u>
Expenses relating to variable lease payments not included in the measurement of lease liabilities	<u>\$ 21</u>	<u>\$ 19</u>	<u>\$ 41</u>	<u>\$ 33</u>
Total cash outflow for leases			<u>(\$ 107,541)</u>	<u>(\$ 101,117)</u>

17. Investment properties

	Completed Investment Properties	Right-of-use assets	Total
<u>Cost</u>			
Balance as of January 1, 2025	\$ 1,059,021	\$ 5,889	\$ 1,064,910
Additions	33,765	-	33,765
Net foreign currency exchange differences	(96,183)	(604)	(96,787)
Balance as of June 30, 2025	<u>\$ 996,603</u>	<u>\$ 5,285</u>	<u>\$ 1,001,888</u>
<u>Accumulated depreciation and impairment</u>			
Balance as of January 1, 2025	\$ 351,403	\$ 2,665	\$ 354,068
Depreciation expenses	36,255	224	36,479
Net foreign currency exchange differences	(33,475)	(290)	(33,765)
Balance as of June 30, 2025	<u>\$ 354,183</u>	<u>\$ 2,599</u>	<u>\$ 356,782</u>
Net amount as of June 30, 2025	<u>\$ 642,420</u>	<u>\$ 2,686</u>	<u>\$ 645,106</u>
<u>Cost</u>			
Balance as of January 1, 2026	\$ 1,074,446	\$ 5,773	\$ 1,080,219
Net foreign currency exchange differences	42,087	265	42,352
Balance as of June 30, 2026	<u>\$ 1,116,533</u>	<u>\$ 6,038</u>	<u>\$ 1,122,571</u>
<u>Accumulated depreciation and impairment</u>			
Balance as of January 1, 2026	\$ 401,385	\$ 3,065	\$ 404,450
Depreciation expenses	20,018	231	20,249
Net foreign currency exchange differences	16,156	147	16,303

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	Completed Investment Properties	Right-of-use assets	Total
Balance as of June 30, 2026	<u>\$ 437,559</u>	<u>\$ 3,443</u>	<u>\$ 441,002</u>
Net amount as of December 31, 2025 and January 1, 2026	<u>\$ 673,061</u>	<u>\$ 2,708</u>	<u>\$ 675,769</u>
Net amount as of June 30, 2026	<u>\$ 678,974</u>	<u>\$ 2,595</u>	<u>\$ 681,569</u>

The investment properties held by the Group are depreciated using the straight-line basis over the following estimated useful lives:

Buildings	
Main buildings	35 – 51 years
Electrical and mechanical equipment	24 – 25 years
Engineering system	28 years
Right-of-use assets	49 years
Others	24 years

The Group's investment properties are located in Suzhou City, Jiangsu Province, China. Due to the land is included in the industrial districts, the market for comparable properties is inactive and alternative reliable measurements of fair value are not available. Therefore, the fair value is not reliably measurable.

In addition to said circumstances, the fair values of the Group's investment properties were NT\$1,255,306 thousand, NT\$1,212,922 thousand and NT\$1,134,346 thousand, respectively, on June 30, 2026 and December 31 and June 30, 2025. Said values were not evaluated by independent appraisers but determined by the Group based on the market evidence in reference to the transaction price of similar properties.

All of the Group's investment properties are held under freehold interests. For the amount of investment real estate set by the Group as a loan guarantee, please refer to Note 33.

18. INTANGIBLE ASSETS

	Trademark	Computer software	Total
<u>Cost</u>			
Balance as of January 1, 2025	\$ 276,079	\$ 375,939	\$ 652,018
Additions	18	5,698	5,716
Net foreign currency exchange differences	(24,047)	(8,132)	(32,179)
Balance as of June 30, 2025	<u>\$ 252,050</u>	<u>\$ 373,505</u>	<u>\$ 625,555</u>
<u>Accumulated amortization and impairment</u>			
Balance as of January 1, 2025	\$ 230,649	\$ 270,558	\$ 501,207
Amortization expenses	2,999	10,874	13,873
Net foreign currency exchange differences	(24,525)	(904)	(25,429)
Balance as of June 30, 2025	<u>\$ 209,123</u>	<u>\$ 280,528</u>	<u>\$ 489,651</u>
Net amount as of June 30, 2025	<u>\$ 42,927</u>	<u>\$ 92,977</u>	<u>\$ 135,904</u>

	Trademark	Computer software	Other (Note)	Total
<u>Cost</u>				
Balance as of January 1, 2026	\$ 274,948	\$ 401,846	\$ 29,768	\$ 706,562
Additions	-	12,227	-	12,227
Net foreign currency exchange differences	10,416	3,815	(210)	14,021
Balance as of June 30, 2026	<u>\$ 285,364</u>	<u>\$ 417,888</u>	<u>\$ 29,558</u>	<u>\$ 732,810</u>
<u>Accumulated amortization and impairment</u>				
Balance as of January 1, 2026	\$ 231,369	\$ 294,403	\$ -	\$ 525,772
Amortization expenses	2,392	14,129	-	16,521
Net foreign currency exchange differences	10,673	634	-	11,307
Balance as of June 30, 2026	<u>\$ 244,434</u>	<u>\$ 309,166</u>	<u>\$ -</u>	<u>\$ 553,600</u>
Net amount as of December 31, 2025 and January 1, 2026	<u>\$ 43,579</u>	<u>\$ 107,443</u>	<u>\$ 29,768</u>	<u>\$ 180,790</u>
Net amount as of June 30, 2026	<u>\$ 40,930</u>	<u>\$ 108,722</u>	<u>\$ 29,558</u>	<u>\$ 179,210</u>

Amortization expenses are calculated on a straight-line basis over the following useful lives:

Trademark	10 – 20 years
Computer software	2 – 15 years

Note: To expand operations of cosmetics and skin care products in the European market, the Group acquired 100% equity interest in Labo Spa for merger consideration of NT\$27,195 thousand in cash in the fourth quarter of 2025. As of June 30, 2026, the initial accounting treatment of the acquisition of Labo Spa had not been completed due to the measurement of identifiable assets and liabilities assumed in the business combination. Intangible assets (such as goodwill) are recognized at tentative amounts, and retrospective adjustments were made or additional assets or liabilities were recognized during the measurement period to reflect new information obtained regarding existing facts and circumstances as of the effective dates of acquisitions. Therefore, the Group intends to obtain a valuation report in 2026 and, based on that report, adjust the initial accounting treatment and tentative amounts since the acquisition date and restate the comparative information. Other intangible assets (such as goodwill) generated from the acquisition by the Group are calculated as follows:

	<u>Labo Spa</u>
Consideration transferred – cash	\$ 27,195
Less: Fair value of identifiable net assets acquired	(<u>2,573</u>)
Provisional other intangible assets (such as goodwill) arising from acquisitions	<u>\$ 29,768</u>

19. OTHER ASSETS

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
<u>Current</u>			
Pledged bank time deposits (Note 33)	\$ 4,036	\$ 4,036	\$ 10,613
Advances to officers	12,264	19,250	18,928
Right of products to be returned	41,831	33,478	46,395
Others	<u>240</u>	<u>229</u>	<u>3,098</u>
	<u>\$ 58,371</u>	<u>\$ 56,993</u>	<u>\$ 79,034</u>

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	June 30, 2026	December 31, 2025	June 30, 2025
<u>Non-current</u>			
Prepayments for equipment	\$ 6,033	\$ 16,070	\$ 16,022
Refundable deposits	1,358,722	978,787	577,061
Others	<u>122,025</u>	<u>106,122</u>	<u>93,927</u>
	<u>\$ 1,486,780</u>	<u>\$ 1,100,979</u>	<u>\$ 687,010</u>

20. BORROWINGS

Short-term borrowings

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Unsecured borrowings</u>			
Bank loans	\$ 2,813,613	\$ 780,294	\$ 1,267,900
Other borrowings	<u>2,456</u>	<u>3,299</u>	<u>-</u>
	<u>\$ 2,816,069</u>	<u>\$ 783,593</u>	<u>\$ 1,267,900</u>

The annual interest rates on the above short-term borrowings or financing were 1.00% to 2.05%, 1.40% to 1.80%, and 1.45% to 1.95% as of June 30, 2026, December 31, 2025, and June 30, 2025, respectively.

21. NOTES PAYABLE AND TRADE PAYABLES

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Notes payable</u>			
Operating	<u>\$ 2,581,842</u>	<u>\$ 1,815,536</u>	<u>\$ 802,705</u>
<u>Trade payables</u>			
Operating	<u>\$ 1,604,831</u>	<u>\$ 1,500,667</u>	<u>\$ 1,528,158</u>

The average credit period of payables for purchases of goods was 30-90 days. The Group has financial risk management policies in place to ensure that all payables are paid within the pre-agreed credit terms.

22. Other liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Current</u>			
Other payables			
Arising from the provision of customer management services	\$ 234,305	\$ 198,669	\$ 206,066
Payable for salaries or bonuses	328,811	396,207	313,156
Payable for compensation of employees	11,122	19,566	7,861
Payable for remuneration to directors	12,596	8,031	14,780
Payable for commission and rebates	1,426,819	1,827,198	1,517,297
Dividends payable	1,249,194	-	1,320,373
Payable for advertisement	299,900	278,427	351,630
Payable for royalties	21,157	23,423	22,454
Payable for freight	67,074	73,293	58,579
Payable for equipment	68,150	103,689	117,348
Others	718,549	718,568	700,486
	<u>\$ 4,437,677</u>	<u>\$ 3,647,071</u>	<u>\$ 4,630,030</u>
Other liabilities			
Advance receipts from customers	\$ 1,218	\$ 1,420	\$ 1,044
Refund liability	80,090	65,666	84,933
Others	13,995	10,533	10,429
	<u>\$ 95,303</u>	<u>\$ 77,619</u>	<u>\$ 96,406</u>
<u>Non-current</u>			
Other liabilities			
Guarantee deposits	<u>\$ 109,630</u>	<u>\$ 123,900</u>	<u>\$ 77,517</u>

The Group accepts returns of sold goods according to the business practices. Taking into account the accumulated experience in the past, the Company and its mainland subsidiaries estimate the return rate based on the most probable amount, and recognize the return liability (recorded as other current liabilities) and related pending return product rights (recorded as other current assets).

23. RETIREMENT BENEFIT PLANS

The defined benefit plan-related retirement costs recognized for the three months ended June 30, 2026 and 2025 and for the six months ended June 30, 2026 and 2025 are

calculated based on the pension cost rates determined by actuarial valuation as of December 31, 2025 and 2024, amounting to NT\$2,981 thousand, NT\$2,696 thousand, NT\$6,004 thousand, and NT\$5,423 thousand, respectively.

24. EQUITY

a. Share capital

Ordinary shares

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Number of shares authorized (in thousands)	<u>920,000</u>	<u>920,000</u>	<u>920,000</u>
Shares authorized	<u>\$ 9,200,000</u>	<u>\$ 9,200,000</u>	<u>\$ 9,200,000</u>
Number of shares issued and fully paid (in thousands)	<u>915,089</u>	<u>915,089</u>	<u>915,089</u>
Shares issued	<u>\$ 9,150,897</u>	<u>\$ 9,150,897</u>	<u>\$ 9,150,897</u>

b. Capital surplus

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
<u>May be used to offset a deficit, distributed as cash dividends, or transferred to share capital(1)</u>			
Difference between consideration received or paid and the carrying amount of the subsidiaries' net assets during actual disposal or acquisition	\$ 1	\$ 1	\$ 1
Treasury share transactions	182,549	182,549	173,212
<u>May only be used to offset a deficit</u>			
Changes in percentage of ownership interests in subsidiaries (2)	<u>709</u>	<u>709</u>	<u>709</u>
	<u>\$ 183,259</u>	<u>\$ 183,259</u>	<u>\$ 173,922</u>

- 1) Such capital surplus may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash

dividends or transferred to share capital (limited to a certain percentage of the Company's capital surplus and to once a year).

- 2) Such capital surplus arises from the effect of changes in ownership interests in subsidiaries that result from equity transactions other than actual disposals or acquisitions, or from changes in capital surplus of subsidiaries accounted for using the equity method.

c. Retained earnings and dividend policy

Pursuant to the earnings distribution policy set forth in the Company's Articles of Incorporation, if the Company has earnings after the annual closing of accounts, it shall first pay taxes in accordance with the law, offset accumulated losses, and appropriate 10% as a legal reserve. However, this provision shall not apply when the legal reserve has reached the amount of the Company's paid-in capital. In addition, subject to the Company's operational needs and applicable laws and regulations, after appropriation to or reversal from the special surplus reserve, the distributable surplus for the current period shall be determined. Together with the undistributed surplus at the beginning of the period, it shall constitute the cumulative distributable surplus, which shall be distributed pursuant to a resolution of the shareholders' meeting. The Company's dividend policy adopts a balanced approach to stability and growth. Dividends to shareholders shall, in principle, be distributed at not less than 30% of the distributable surplus for the period. Dividends may be distributed in cash or in shares, provided that cash dividends shall, in principle, account for not less than 30% of the total dividends for the year. However, the Board of Directors may, taking into account the profitability of the current year, future capital expenditures, major investment plans, financial structure, and operational development needs, adjust and propose a dividend distribution plan and submit it to the shareholders' meeting for resolution. For the policies on distribution of the compensation of employees and remuneration of directors in the Articles of Incorporation, please refer to Note 26(i) "employees' compensation and remuneration of directors."

Appropriation of earnings to legal reserve shall be made until the legal reserve equals the Company's paid-in capital. Legal reserve may be used to offset deficit. If the Company has no deficit and the legal reserve has exceeded 25% of the Company's paid-in capital, the excess may be transferred to capital or distributed in cash.

The Company held its annual general meeting on June 17, 2026 and June 19, 2025 to resolve earnings distribution plans for 2025 and 2024, respectively, as follows:

	2025	2024
Legal reserve	<u>\$ 122,024</u>	<u>\$ 177,416</u>
Cash dividends	<u>\$ 1,226,220</u>	<u>\$ 1,281,125</u>
Cash dividends per share (NT\$)	\$ 1.34	\$ 1.40

d. Special reserve

	January 1 to June 30, 2026	January 1 to June 30, 2025
Balance as of beginning and end of the period	<u>\$ 577,494</u>	<u>\$ 577,494</u>

Appropriation for special reserve should be made in the amount equal to the net debit balance of other equity at the end of the reporting period. If there is a subsequent reversal of the net deduction of other shareholders' equity, the special reserve reversed may be reverted to distribute the surplus.

e. Other Equity Items

1) Exchange differences on translating the financial statements of foreign operations

	January 1 to June 30, 2026	January 1 to June 30, 2025
Balance as of January 1	(\$ 366,421)	(\$ 247,432)
Recognized for the year		
Exchange differences		
on translating the		
financial statements		
of foreign operations	<u>292,445</u>	(<u>693,739</u>)
Other comprehensive		
income for the period	<u>292,445</u>	(<u>693,739</u>)
Closing balance	(<u>\$ 73,976</u>)	(<u>\$ 941,171</u>)

2) Unrealized gain (loss) on financial assets at FVTOCI

	January 1 to June 30, 2026	January 1 to June 30, 2025
Balance as of January 1	\$ 565,798	\$ 249,714
Recognized for the year		
Unrealized gain (loss)		
Equity instruments	(<u>56,033</u>)	<u>66,285</u>

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	January 1 to June 30, 2026	January 1 to June 30, 2025
Other comprehensive income for the period	<u>(\$ 56,033)</u>	<u>\$ 66,285</u>
Accumulated income from disposal of equity instruments transferred to the retained earnings	<u>(10,236)</u>	<u>-</u>
Closing balance	<u>\$ 499,529</u>	<u>\$ 315,999</u>

f. Non-controlling Interests

	January 1 to June 30, 2026	January 1 to June 30, 2025
Balance as of January 1	\$ 298,267	\$ 314,003
NET PROFIT FOR THE PERIOD	7,155	11,452
Other comprehensive income for the period		
Exchange differences on translating the financial statements of foreign operations	1,670	(4,150)
Payment of cash dividends by subsidiaries to non-controlling shareholders	<u>(22,974)</u>	<u>(39,248)</u>
Closing balance	<u>\$ 284,118</u>	<u>\$ 282,057</u>

g. Treasury shares

Purpose of Buy-back	Number of Parent Company Shares Held by Subsidiaries (Thousand Shares)
Number of shares as of January 1 and June 30, 2026	<u>6,669</u>
Number of shares as of January 1 and June 30, 2025	<u>6,669</u>

For the purpose of maintaining the Company's credit and shareholders' equity, the Company's shares held by its subsidiaries at the end of the reporting periods were as follows:

Name of Subsidiary	Number of shares held (thousand shares)	Carrying Amount	Market Price
<u>June 30, 2026</u>			
Charng Hui	6,669	\$ 21,182	\$ 195,749
<u>December 31, 2025</u>			
Charng Hui	6,669	\$ 21,182	\$ 201,418
<u>June 30, 2025</u>			
Charng Hui	6,669	\$ 21,182	\$ 218,425

The Company's shares held by subsidiaries were treated as treasury shares, aside from the rights to participate in any share issuance for cash and to vote, the rest were similar to general shareholder's rights.

25. REVENUE

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Revenue from contracts with customers				
Sale of goods	\$ 6,163,251	\$ 6,174,781	\$ 13,933,697	\$ 13,055,092

a. Contract balances

	June 30, 2026	December 31, 2025	June 30, 2025	January 1, 2025
Notes receivable (Note 10)	\$ 2,235	\$ 2,960	\$ 123,918	\$ 5,365
Accounts receivable (Note 10)	\$ 3,355,533	\$ 3,966,136	\$ 3,252,632	\$ 4,363,778
Trade receivables from related parties (Note 32)	\$ 6	\$ 8,568	\$ 6,452	\$ 7,940
Contract liabilities – current				
Sale of goods	\$ 201,070	\$ 272,769	\$ 185,290	\$ 253,182

b. Disaggregation of revenue

January 1 to June 30, 2026

	Reportable Segments			Total
	Nutritious Foods	Cooking and Food Products	Others	
<u>Types of goods or services</u>				
Sale of goods	\$ 5,249,737	\$ 7,867,178	\$ 816,782	\$ 13,933,697

January 1 to June 30, 2025

<u>Types of goods or services</u>	<u>Reportable Segments</u>			<u>Total</u>
	<u>Nutritious Foods</u>	<u>Cooking and Food Products</u>	<u>Others</u>	
Sale of goods	<u>\$ 4,960,868</u>	<u>\$ 6,783,569</u>	<u>\$ 1,310,655</u>	<u>\$ 13,055,092</u>

26. NET PROFIT

Components of net profit includes:

a. Interest income

	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
Interest income				
Bank deposits	\$ 10,082	\$ 10,159	\$ 14,649	\$ 23,653
Financial assets at amortized cost	33,147	31,117	49,630	60,717
Bond repurchase agreement	-	159	-	383
Others	<u>481</u>	<u>799</u>	<u>1,415</u>	<u>1,663</u>
	<u>\$ 43,710</u>	<u>\$ 42,234</u>	<u>\$ 65,694</u>	<u>\$ 86,416</u>

b. Other income

	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
Operating lease rental income				
Investment properties	\$ 12,880	\$ 11,649	\$ 25,290	\$ 23,828
Others	<u>17</u>	<u>36</u>	<u>34</u>	<u>286</u>
	<u>12,897</u>	<u>11,685</u>	<u>25,324</u>	<u>24,114</u>
Dividend income				
Financial assets at FVTPL	2,209	214	2,500	445
Investments in equity instruments at FVTOCI	<u>2,535</u>	<u>4,041</u>	<u>3,075</u>	<u>4,446</u>
	<u>4,744</u>	<u>4,255</u>	<u>5,575</u>	<u>4,891</u>
	<u>\$ 17,641</u>	<u>\$ 15,940</u>	<u>\$ 30,899</u>	<u>\$ 29,005</u>

c. Other gains and losses

	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
Gains and losses on financial assets and financial liabilities				
Financial assets mandatorily classified as at FVTPL	\$ 160,149	\$ 8,668	\$ 178,059	(\$ 4,765)

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	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Net foreign exchange gains (losses)	\$ 4,404	(\$ 195,826)	\$ 40,393	(\$ 171,515)
Loss on disposal of property, plant, and equipment	(306)	(1,303)	(3,345)	(1,434)
Government grants	677	23,567	4,592	27,524
Gain on expropriation of land use rights	-	(245)	-	7,874
Gain on disposal of land use rights	34	-	5,317	-
Others	<u>8,357</u>	<u>1,564</u>	<u>4,832</u>	<u>(2,571)</u>
	<u>\$ 173,315</u>	<u>(\$ 163,575)</u>	<u>\$ 229,848</u>	<u>(\$ 144,887)</u>

d. Financial cost

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Interest on bank loans	\$ 15,932	\$ 5,183	\$ 17,516	\$ 10,397
Interest on short-term bills payable	36	104	98	144
Interest on lease liabilities	1,822	2,268	3,768	4,771
Other interest expenses	<u>162</u>	<u>20</u>	<u>263</u>	<u>54</u>
	<u>\$ 17,952</u>	<u>\$ 7,575</u>	<u>\$ 21,645</u>	<u>\$ 15,366</u>

e. Impairment loss (gain on reversal)

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Accounts receivable	<u>\$ 2,228</u>	<u>\$ 93</u>	<u>(\$ 509)</u>	<u>\$ 3,855</u>
Inventories (included in operating costs)	<u>\$ 3,122</u>	<u>(\$ 4,504)</u>	<u>\$ 5,258</u>	<u>(\$ 5,330)</u>

f. Depreciation and amortization

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
An analysis of depreciation by function				
Operating costs	\$ 99,517	\$ 88,879	\$ 196,591	\$ 180,184
Operating expenses	43,346	38,225	85,607	76,527
Non-operating revenue and expenses	<u>10,195</u>	<u>26,361</u>	<u>20,249</u>	<u>36,479</u>
	<u>\$ 153,058</u>	<u>\$ 153,465</u>	<u>\$ 302,447</u>	<u>\$ 293,190</u>

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	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
An analysis of amortization by function				
Operating costs	\$ 9,603	\$ 5,113	\$ 18,631	\$ 11,296
Operating expenses	<u>10,726</u>	<u>11,192</u>	<u>22,917</u>	<u>22,267</u>
	<u>\$ 20,329</u>	<u>\$ 16,305</u>	<u>\$ 41,548</u>	<u>\$ 33,563</u>

g. Direct operating expenses of investment properties

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Direct operating expenses of investment properties				
Direct operating expenses of investment properties that generated rental income	\$ 1,114	\$ 1,197	\$ 2,332	\$ 2,599
Direct operating expenses of investment properties that did not generate rental income	<u>153</u>	<u>167</u>	<u>307</u>	<u>312</u>
	<u>\$ 1,267</u>	<u>\$ 1,364</u>	<u>\$ 2,639</u>	<u>\$ 2,911</u>

h. Employee benefit expenses

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Post-employment benefits				
Defined contribution plans	\$ 40,554	\$ 37,679	\$ 82,732	\$ 76,497
Defined benefit plans (Note 23)	<u>2,981</u>	<u>2,696</u>	<u>6,004</u>	<u>5,423</u>
	43,535	40,375	88,736	81,920
Other employee benefits	<u>688,021</u>	<u>658,375</u>	<u>1,371,415</u>	<u>1,325,378</u>
Total employee benefit expenses	<u>\$ 731,556</u>	<u>\$ 698,750</u>	<u>\$ 1,460,151</u>	<u>\$ 1,407,298</u>
An analysis of employee benefit expenses by function				
OPERATING COSTS	\$ 238,217	\$ 240,862	\$ 477,523	\$ 481,620
Operating expenses	<u>493,339</u>	<u>457,888</u>	<u>982,628</u>	<u>925,678</u>
	<u>\$ 731,556</u>	<u>\$ 698,750</u>	<u>\$ 1,460,151</u>	<u>\$ 1,407,298</u>

i. Employees' compensation and remuneration of directors

According to the Company's Articles of Incorporation, the Company accrued employees' compensation and remuneration of directors at rates of no less than 0.5% and no higher than 0.75%, respectively, of net profit before income tax, employees' compensation, and remuneration of directors. The remuneration to employees and directors estimated for the three months ended June 30, 2026 and 2025 and for the six months ended June 30, 2026 and 2025 is stated as follows:

Accrual rate

	January 1 to June 30, 2026	January 1 to June 30, 2025
Compensation of employees	1.34%	1.34%
Remuneration of directors	0.55%	0.55%

Amount

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Compensation of employees	<u>\$ 3,267</u>	<u>\$ 2,002</u>	<u>\$ 11,122</u>	<u>\$ 7,861</u>
Remuneration of directors	<u>\$ 1,341</u>	<u>\$ 822</u>	<u>\$ 4,565</u>	<u>\$ 3,227</u>

If the amount changes after the consolidated financial statements are approved and announced to the public, the difference will be treated as a change in accounting estimate and recognized as a gain or loss in the following year.

Remunerations for employees and directors for 2025 and 2024 were resolved by the Board of Directors on March 12, 2026 and March 11, 2025, respectively.

	<u>2025</u>	<u>2024</u>
	<u>Cash</u>	<u>Cash</u>
Compensation of employees	\$ 19,566	\$ 28,146
Remuneration of directors	8,031	11,553

The amounts of employee and directors' compensation distributed for the years ended December 31, 2025 and 2024 and those recognized in the 2025 and 2024 consolidated financial statements are consistent.

Information on compensation to employees and remuneration to directors approved by the Board of Directors is available at the Market Observation Post System website of Taiwan Stock Exchange.

j. Profit or loss on foreign currency exchange

	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
Foreign exchange gains	\$ 13,968	\$ 6,836	\$ 60,695	\$ 42,672
Foreign exchange losses	(9,564)	(202,662)	(20,302)	(214,187)
Net profit (loss)	<u>\$ 4,404</u>	<u>(\$ 195,826)</u>	<u>\$ 40,393</u>	<u>(\$ 171,515)</u>

27. INCOME TAX

a. Income tax recognized in profit or loss

Major components of income tax expense are as follows:

	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
Current tax				
In respect of the current year	\$ 70,576	\$ 67,969	\$ 234,019	\$ 181,345
Additional tax on unappropriated earnings	1,342	15,781	1,342	15,781
Adjustments from previous years	(14,976)	(14,634)	(15,537)	(14,566)
	<u>56,942</u>	<u>69,116</u>	<u>219,824</u>	<u>182,560</u>
Deferred tax				
In respect of the current year	(54,343)	(29,426)	(75,373)	(31,781)
Income tax expenses recognized in profit or loss	<u>\$ 2,599</u>	<u>\$ 39,690</u>	<u>\$ 144,451</u>	<u>\$ 150,779</u>

b. Income tax recognized in other comprehensive income

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
<u>Deferred tax</u>				
Recognized for the year				
- Exchange differences of foreign operations	\$ 17,049	(\$ 199,490)	\$ 73,074	(\$ 173,435)
- Unrealized gain (loss) on financial assets at FVTOCI	(609)	7	(2,781)	3
Income tax recognized in other comprehensive income	<u>\$ 16,440</u>	<u>(\$ 199,483)</u>	<u>\$ 70,293</u>	<u>(\$ 173,432)</u>

c. Income tax assessments

The income tax returns of the Company, Standard Dairy Products, Charng Hui, and Standard Beverage through 2024 have been assessed by the tax authorities.

The income tax returns of Domex Technology for the year ended December 31, 2023 have been assessed by the tax authorities.

28. EARNINGS PER SHARE

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Basic earnings per share	<u>\$ 0.28</u>	<u>\$ 0.13</u>	<u>\$ 0.80</u>	<u>\$ 0.52</u>
Diluted earnings per share	<u>\$ 0.28</u>	<u>\$ 0.13</u>	<u>\$ 0.80</u>	<u>\$ 0.52</u>

The earnings and weighted average number of ordinary shares outstanding in the computation of earnings per share were as follows:

Net profit for the period

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Earnings used in the computation of basic and diluted earnings per share	<u>\$ 253,857</u>	<u>\$ 117,221</u>	<u>\$ 730,773</u>	<u>\$ 475,074</u>

Shares

Unit: Thousand shares

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Weighted average number of ordinary shares used in computation of basic earnings per share	908,420	908,420	908,420	908,420
Effect of potentially dilutive ordinary shares:				

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	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Compensation of employees	<u>397</u>	<u>251</u>	<u>667</u>	<u>556</u>
Weighted average number of ordinary shares used in the computation of diluted earnings per share	<u>908,817</u>	<u>908,671</u>	<u>909,087</u>	<u>908,976</u>

If the Company offered to settle compensation paid to employees in cash or shares, the Company assumed the entire amount of the compensation would be settled in shares and the resulting potential shares were included in the weighted average number of shares outstanding used in the computation of diluted earnings per share, as the effect is dilutive. Such dilutive effect of the potential shares is included in the computation of diluted earnings per share until the number of shares to be distributed to employees is resolved in the following year.

29. INFORMATION ON CASH FLOWS

Changes in liabilities arising from financing activities:

January 1 to June 30, 2026

	January 1, 2026	Cash flows	Non-cash flow		June 30, 2026
			New lease/lease modification	Adjustment of changes in exchange rates	
Short-term borrowings	\$ 783,593	\$ 1,975,295	\$ -	\$ 57,181	\$ 2,816,069
Lease liabilities	211,920	(49,889)	6,820	7,232	176,083
Guarantee deposits	<u>123,900</u>	<u>(19,290)</u>	<u>-</u>	<u>5,020</u>	<u>109,630</u>
	<u>\$ 1,119,413</u>	<u>\$ 1,906,116</u>	<u>\$ 6,820</u>	<u>\$ 69,433</u>	<u>\$ 3,101,782</u>

January 1 to June 30, 2025

	January 1, 2025	Cash flows	Non-cash flow		June 30, 2025
			New lease/lease modification	Adjustment of changes in exchange rates	
Short-term borrowings	\$ 586,080	\$ 798,831	\$ -	(\$ 117,011)	\$ 1,267,900
Lease liabilities	275,314	(45,545)	16,956	(11,668)	235,057
Guarantee deposits	<u>18,943</u>	<u>65,222</u>	<u>-</u>	<u>(6,648)</u>	<u>77,517</u>
	<u>\$ 880,337</u>	<u>\$ 818,508</u>	<u>\$ 16,956</u>	<u>(\$ 135,327)</u>	<u>\$ 1,580,474</u>

30. CAPITAL RISK MANAGEMENT

The Group's capital management objective is to ensure financial resources are available and operating plans are in place for working capital, capital expenditures, research and development expenses, repay liabilities and dividend disbursement, etc. in the next 12 months. The Group manages its capital to ensure that entities in the Group will be able

to continue as going concerns while maximizing the return to shareholders through the optimization of debt and equity balance.

31. FINANCIAL INSTRUMENTS

a. Fair value of financial instruments that are measured at fair value on a recurring basis

1) Fair value hierarchy

June 30, 2026

	Level 1	Level 2	Level 3	Total
<u>Financial assets at FVTPL</u>				
Listed shares	\$ 75,133	\$ -	\$ -	\$ 75,133
Unlisted shares	-	-	1,725	1,725
Mutual fund beneficiary certificates	1,400,459	-	-	1,400,459
Debt securities	-	99,997	-	99,997
Total	<u>\$ 1,475,592</u>	<u>\$ 99,997</u>	<u>\$ 1,725</u>	<u>\$ 1,577,314</u>

Financial assets at FVTOCI

Investments in equity instruments				
- Listed shares	\$ 370,842	\$ -	\$ -	\$ 370,842
- Unlisted shares	-	-	710,426	710,426
Total	<u>\$ 370,842</u>	<u>\$ -</u>	<u>\$ 710,426</u>	<u>\$ 1,081,268</u>

December 31, 2025

	Level 1	Level 2	Level 3	Total
<u>Financial assets at FVTPL</u>				
Listed shares	\$ 72,105	\$ -	\$ -	\$ 72,105
Unlisted shares	-	-	1,702	1,702
Mutual fund beneficiary certificates	1,165,674	-	-	1,165,674
Debt securities	-	131,444	-	131,444
Total	<u>\$ 1,237,779</u>	<u>\$ 131,444</u>	<u>\$ 1,702</u>	<u>\$ 1,370,925</u>

Financial assets at FVTOCI

Investments in equity instruments				
- Listed shares	\$ 338,269	\$ -	\$ -	\$ 338,269
- Unlisted shares	-	-	871,708	871,708
Total	<u>\$ 338,269</u>	<u>\$ -</u>	<u>\$ 871,708</u>	<u>\$ 1,209,977</u>

June 30, 2025

	Level 1	Level 2	Level 3	Total
<u>Financial assets at FVTPL</u>				
Listed shares	\$ 61,761	\$ -	\$ -	\$ 61,761
Unlisted shares	-	-	1,975	1,975
Mutual fund beneficiary certificates	1,056,096	-	-	1,056,096
Debt securities	-	129,074	-	129,074
Total	<u>\$ 1,117,857</u>	<u>\$ 129,074</u>	<u>\$ 1,975</u>	<u>\$ 1,248,906</u>
<u>Financial assets at FVTOCI</u>				
Investments in equity instruments				
- Listed shares	\$ 289,242	\$ -	\$ -	\$ 289,242
- Unlisted shares	-	-	640,209	640,209
Total	<u>\$ 289,242</u>	<u>\$ -</u>	<u>\$ 640,209</u>	<u>\$ 929,451</u>

For the six months ended June 30, 2026 and 2025, there was no transfer between Level 1 and Level 2 fair value measurement.

2) Reconciliation of financial instruments at Level 3 fair value measurement

January 1 to June 30, 2026

Financial assets	Equity instruments at FVTPL	Equity instruments of financial assets at FVTOCI	Total
Balance as of January 1	\$ 1,702	\$ 871,708	\$ 873,410
Recognized in profit or loss (included in other gains and losses)	23	-	23
Recognized in other comprehensive income (included in unrealized gain (loss) on financial assets at FVTOCI)	-	(161,594)	(161,594)
Impact of exchange rates	-	312	312
Closing balance	<u>\$ 1,725</u>	<u>\$ 710,426</u>	<u>\$ 712,151</u>
Recognized in other gains and losses – unrealized	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ 23</u>

January 1 to June 30, 2025

Financial assets	Financial assets at FVTPL Equity instruments	Financial assets at FVTOCI Equity instruments	Total
Balance as of January 1	\$ 1,403	\$ 546,812	\$ 548,215
Recognized in profit or loss (included in other gains and losses)	572	-	572
Recognized in other comprehensive income (included in unrealized gain (loss) on financial assets at FVTOCI)	-	93,653	93,653
Purchase	-	10,000	10,000
Return of capital from capital reduction	-	(10,142)	(10,142)
Impact of exchange rates	-	(114)	(114)
Closing balance	<u>\$ 1,975</u>	<u>\$ 640,209</u>	<u>\$ 642,184</u>
Recognized in other gains and losses – unrealized	<u>\$ 572</u>	<u>\$ -</u>	<u>\$ 572</u>

3) Valuation techniques and inputs applied for Level 2 fair value measurement

Financial Instrument	Valuation Technique and Inputs
Debt securities	Discounted cash flow: Future cash flows are discounted at a rate that reflects current borrowing interest rates of the bond issuers at the end of the reporting period.

4) Valuation techniques and inputs applied for Level 3 fair value measurement

The valuation techniques of unlisted shares with no active market are mostly the market and asset valuation methods.

The market method takes into account the market prices and status of object similar to the investment objects to measure the latter's fair value.

The asset method mainly takes into account the investment objects' net asset values for fair value measurement.

b. Categories of financial instruments

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Financial assets</u>			
Financial assets at FVTPL			
Mandatorily classified as at FVTPL	\$ 1,577,314	\$ 1,370,925	\$ 1,248,906
Financial assets at amortized cost (Note 1)	13,242,179	11,806,681	11,304,413
Financial assets at FVTOCI			
Investments in equity instruments	1,081,268	1,209,977	929,451
<u>Financial liabilities</u>			
Measured at amortized cost (Note 2)	8,447,762	4,364,375	5,140,928

Note 1: The balance includes financial assets measured at amortized cost, such as cash and cash equivalents, notes receivable, accounts receivable, accounts receivable – related parties, other receivables, and other financial assets.

Note 2: The balance includes short-term borrowings, short-term notes payable, accounts payable to related parties, other accounts payable to related parties, and other financial liabilities, which are financial liabilities measured at amortized cost.

c. Financial risk management objectives and policies

The Group's major financial instruments include cash and cash equivalents, equity and debt investments, mutual funds, trade receivables, trade payables, and borrowings. The Group's Financial Department provides services to the business, coordinates access to financial markets, monitors and manages the financial risks relating to the operations of the Group through internal risk reports which analyze exposures by degree and magnitude of risks. These risks include market risk (including foreign currency risk, interest rate risk, and other price risk), credit risk and liquidity risk.

1) Market risk

The Group's activities exposed it primarily to the financial risks of changes in foreign currency exchange rates (see a) below) and interest rates (see b) below).

a) Foreign currency risk

The Group has monetary assets and monetary liabilities denominated in currencies other than the functional currency, which exposes it to foreign currency risk. The Group monitors exchange rate fluctuations and takes appropriate actions to manage the exchange rate risk.

For the monetary assets and liabilities of the Group denominated in non-functional currencies on the balance sheet date (including those written off in the consolidated financial statements), refer to Note 35.

Sensitivity analysis

The Group is mainly exposed to exchange rate fluctuations in RMB, USD, EUR, AUD, CHF, SGD, JPY, and HKD.

The following table details the analysis on the Group's sensitivity to a 3% increase or decrease in the functional currency against the relevant foreign currencies. A change of 3% is the sensitivity rate used when reporting foreign currency risk internally to key management personnel and represents management's assessment of the reasonably possible change in foreign exchange rates. The sensitivity analysis used the outstanding foreign-currency denominated monetary items at the end of the reporting period and assumed the exchange rates at the end of the reporting period changed by 3%. The amount below indicates an increase (decrease) in pre-tax profit associated with the functional currency weakening by 3% against the relevant currency. For a 3% strengthening of the functional currency against the relevant currency, there would be an equal and opposite impact on pre-tax profit and the balances below would be negative.

	RMB Impact		USD Impact	
	January 1 to June 30, 2026	January 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Profit or loss	\$ 29,636 (i)	\$ 26,417 (i)	\$ 9,266 (ii)	\$ 19,982 (ii)

	EUR Impact		AUD Impact	
	January 1 to June 30, 2026	January 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Profit or loss	\$ 3,341 (iii)	\$ 1,109 (iii)	\$ 2,038 (iv)	\$ 2,673 (iv)

	CHF Impact		SGD Impact	
	January 1 to	January 1 to	January 1 to	January 1 to
	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025
Profit or loss	\$ 1,959 (v)	\$ 1,897 (v)	\$ - (vi)	(\$ 123) (vi)

	JPY Impact		HKD Impact	
	January 1 to	January 1 to	January 1 to	January 1 to
	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025
Profit or loss	(\$ 167) (vii)	\$ 11 (vii)	\$ 39(viii)	\$ -(viii)

- i. This was mainly derived from the outstanding RMB-denominated bank deposits, receivables, and payables of the Group, which were not hedged at the end of the reporting period.
 - ii. This was mainly derived from the outstanding USD-denominated bank deposits, receivables and payables which were not hedged at the end of the reporting period.
 - iii. This was mainly derived from the outstanding EUR-denominated bank deposits, receivables, and payables of the Company, which were not hedged at the end of the reporting period.
 - iv. This was mainly derived from the outstanding AUD-denominated bank deposits and payables which were not hedged at the end of the reporting period.
 - v. This mainly arises from CHF-denominated bank deposits, receivables and payables that were outstanding at the balance sheet date and were not subject to cash flow hedge accounting.
 - vi. This mainly arises from SGD-denominated payables that were outstanding at the balance sheet date and were not subject to cash flow hedge accounting.
 - vii. This was mainly derived from the outstanding JPY-denominated bank deposits and payables which were not hedged at the end of the reporting period.
 - viii. This mainly arises from HKD-denominated receivables that were outstanding at the balance sheet date and were not subject to cash flow hedge accounting.
- b) Interest rate risk

The Group was exposed to interest rate risk as its entities borrowed funds at both fixed and floating interest rates. The Group pays attention to the fluctuations of interest rates in the market, and takes appropriate actions to manage the interest rate risk.

The carrying amounts of the Group's financial assets and financial liabilities with exposure to interest rate risk at the end of the reporting periods were as follows.

	June 30, 2026	December 31, 2025	June 30, 2025
Fair value interest rate risk			
- Financial assets	\$ 6,464,769	\$ 4,160,716	\$ 5,247,070
- Financial liabilities	2,992,152	995,513	1,502,957

Sensitivity analysis

The sensitivity analyses below were determined based on the Group's exposure to interest rate risk for non-derivative instruments at the end of the reporting period. For floating rate assets and liabilities, the analysis was prepared by assuming that the amount of the asset and liability outstanding at the end of the reporting period was outstanding for the reporting period. A 1% increase or decrease in interest rates was used when reporting interest rate risk internally to key management personnel, which also represents management's assessment of the reasonably possible change in interest rates.

c) Other price risk

The Group was exposed to equity price risk due to its investments in listed equity securities and mutual funds. The Group has appointed designated personnel to monitor the price risk and will consider hedging the risk exposure should the need arise.

Sensitivity analysis

The sensitivity analyses below were determined based on the exposure to equity price risks at the end of the reporting period.

For the six months ended June 30, 2026, if prices rise/fall by 1%, the pre-tax income would increase/decrease by NT\$15,773 thousand due to the increase/decrease in the fair value of financial assets measured at fair value through profit or loss, while the pre-tax other comprehensive income for the six months ended June 30, 2026 would increase/decrease by NT\$10,813 thousand due to the increase/decrease in the fair value of financial assets measured at fair value through other comprehensive income.

For the six months ended June 30, 2025, if prices rise/fall by 1%, the pre-tax income would increase/decrease by NT\$12,489 thousand due to the increase/decrease in the fair value of financial assets measured at fair value through profit or loss, while the pre-tax other comprehensive income for the six months ended June 30, 2025 would increase/decrease by NT\$9,295 thousand due to the increase/decrease in the fair value of financial assets measured at fair value through other comprehensive income.

2) Credit risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in financial loss to the Group. As of the end of the reporting period, the Group's maximum exposure to credit risk (the maximum irrevocable amount exposed at risk), which the Group due to failure of counterparties to discharge an obligation was the carrying amount of financial assets recognized in the consolidated balance sheets.

The accounts receivable cover a number of customers in different industries and geographical areas. The Group continuously evaluates the collateral and financial status obtained by accounts receivable customers.

3) Liquidity risk

The Group manages liquidity risk by monitoring and maintaining a level of cash and cash equivalents deemed adequate to finance the Group's operations

and mitigate the effects of fluctuations in cash flows. In addition, the Group's management monitors the utilization of bank borrowings and ensures compliance with loan covenants.

The Group relies on bank borrowings as a significant source of liquidity. As of June 30, 2026, and December 31 and June 30, 2025, the Group's available bank loan facilities were NT\$8,764,734 thousand, NT\$9,820,343 thousand, and NT\$8,509,804 thousand, respectively.

Liquidity and interest rate risk table for non-derivative financial liabilities

The following table details the Group's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The table had been drawn up based on the undiscounted cash flows of financial liabilities from the earliest date on which the Group may be required to pay. The table included both interest and principal cash flows. As a result, bank loans of the Group that are repayable on demand are included in the earliest period presented regardless of the probability of the banks exercising their right immediately. The maturity analysis for other non-derivative financial liabilities is prepared based on the agreed repayment dates.

June 30, 2026

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1 – 5 years	Over 5 years
<u>Non-derivative financial liabilities</u>					
Non-interest bearing	\$ 234,995	\$3,255,021	\$2,029,542	\$ 109,630	\$ -
Lease liabilities	8,136	15,048	36,361	123,099	7
Fixed-rate instruments	-	1,066,332	1,756,069	-	-
Contract liabilities	<u>67,023</u>	<u>134,047</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 310,154</u>	<u>\$4,470,448</u>	<u>\$3,821,972</u>	<u>\$ 232,729</u>	<u>\$ 7</u>

December 31, 2025

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1 – 5 years	Over 5 years
<u>Non-derivative financial liabilities</u>					
Non-interest bearing	\$ 767,244	\$1,302,334	\$1,387,269	\$ 123,251	\$ -
Lease liabilities	7,982	18,153	55,728	137,325	50
Fixed-rate instruments	2,236	-	781,357	-	-
Contract liabilities	<u>90,923</u>	<u>181,846</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 868,385</u>	<u>\$1,502,333</u>	<u>\$2,224,354</u>	<u>\$ 260,576</u>	<u>\$ 50</u>

June 30, 2025

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1 – 5 years	Over 5 years
<u>Non-derivative financial liabilities</u>					
Non-interest bearing	\$ 761,172	\$2,416,088	\$ 617,594	\$ 77,258	\$ -
Lease liabilities	7,583	19,062	65,478	151,477	-
Fixed-rate instruments	40,028	-	1,227,900	-	-
Contract liabilities	<u>61,763</u>	<u>123,527</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 870,546</u>	<u>\$2,558,677</u>	<u>\$1,910,972</u>	<u>\$ 228,735</u>	<u>\$ -</u>

The amounts included above for variable interest rate instruments of non-derivative financial liabilities were subject to change if variable interest rates differ from those estimates of interest rates determined at the end of the reporting period.

32. RELATED PARTY TRANSACTIONS

Transactions, balances, income and expenses between the Company and its subsidiaries, which are related parties of the Company, have been eliminated on consolidation and are not disclosed in this note. Besides as disclosed elsewhere in other notes, details of transactions between the Group and other related parties are disclosed below.

a. Related parties and relationships

<u>Name of Related Party</u>	<u>Relationship with the Group</u>
GeneFerm Biotechnology Co., Ltd. (GeneFerm)	The Company is one of its directors.
H2U Corporation (H2U)	The Company is one of its directors.
SANCCI MANUFACTURE FOOD COMPANY (SANCCI)	The Company is one of its directors.

b. Sales

Name of Related Party	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
GeneFerm	\$ 6	\$ 41	\$ 64	\$ 65
H2U	-	7,244	1,712	12,079
	<u>\$ 6</u>	<u>\$ 7,285</u>	<u>\$ 1,776</u>	<u>\$ 12,144</u>

Sales to related parties are conducted on normal commercial terms.

c. Purchases

Name of Related Party	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
GeneFerm	\$ 12,926	\$ 14,326	\$ 23,622	\$ 29,181
SANCCI	10,322	24,428	34,154	59,543
	<u>\$ 23,248</u>	<u>\$ 38,754</u>	<u>\$ 57,776</u>	<u>\$ 88,724</u>

Purchases from related parties are conducted on normal commercial terms.

d. Receivables from related parties

Line Item	Name of Related Party	June 30, 2026	December 31, 2025	June 30, 2025
Trade receivables from related parties	GeneFerm	\$ 6	\$ 102	\$ 43
Trade receivables from related parties	H2U	-	8,466	6,409
		<u>\$ 6</u>	<u>\$ 8,568</u>	<u>\$ 6,452</u>

The outstanding receivables from related parties were unsecured. No loss allowance was recognized for receivables from related parties for the six months ended June 30, 2026 and 2025.

e. Payables to related parties

Line Item	Name of Related Party	June 30, 2026	December 31, 2025	June 30, 2025
Trade payables to related parties	GeneFerm	\$ 13,572	\$ 17,325	\$ 15,168
Trade payables to related parties	SANCCI	-	17,002	9,007
		<u>\$ 13,572</u>	<u>\$ 34,327</u>	<u>\$ 24,175</u>
Other payables – related parties	H2U	<u>\$ -</u>	<u>\$ 684</u>	<u>\$ 888</u>

The outstanding payables to related parties were unsecured.

f. Compensation of key management personnel

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Short-term employee benefits	\$ 6,505	\$ 3,512	\$ 14,964	\$ 9,196
Post-employment benefits	<u>201</u>	<u>155</u>	<u>348</u>	<u>310</u>
	<u>\$ 6,706</u>	<u>\$ 3,667</u>	<u>\$ 15,312</u>	<u>\$ 9,506</u>

The remuneration of directors and key executives was determined by the Remuneration Committee based on the performance of individuals and market trends.

33. PLEDGED ASSETS

The following assets were provided as collateral for bank borrowings, issuance of bank acceptances, performance guaranty, and bond for customs clearance:

	June 30, 2026	December 31, 2025	June 30, 2025
Pledged bank time deposits (included in other current assets)	\$ 4,036	\$ 4,036	\$ 10,613
Property, plant and equipment – net	90,787	94,211	96,540
Investment properties – net	<u>46,043</u>	<u>47,028</u>	<u>48,012</u>
	<u>\$ 140,866</u>	<u>\$ 145,275</u>	<u>\$ 155,165</u>

34. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

Except for those disclosed in other notes, significant commitments and contingencies of the Group on June 30, 2026 are as follows:

- The Company has entered into a license agreement with The Quaker Oats Company (Quaker) for a period ending July 11, 2034. The agreement provides that the Company may use Quaker's trademark, and process, manufacture, market, and sell Quaker baby cereal, oatmeal, fruit cereal, ready-to-eat cereal, sesame paste, milk powder, and other cereal products in the ROC. In consideration of the above, the Company shall pay Quaker royalties at an agreed percentage of net sales (as defined).
- Unrecognized commitments for the acquisition of property, plant and equipment amounted to NT\$567,629 thousand.
- Unrecognized commitments for acquiring colostrum from dairymen were approximately 8,837 tons.

35. INFORMATION ON FOREIGN CURRENCY-DENOMINATED ASSETS AND LIABILITIES OF SIGNIFICANT INFLUENCE

The following information is aggregated in foreign currencies other than the functional currency of the Group. The exchange rate disclosed is the exchange rate of the foreign currency into the functional currency. Foreign currency assets and liabilities with significant influences are as follows:

June 30, 2026

	Foreign Currencies	Exchange Rate	Carrying Amount
Foreign currency assets			
<u>Monetary items</u>			
USD	\$ 5,114	31.85 (USD:NTD)	\$ 162,877
USD	6,337	6.81 (USD:RMB)	201,836
EUR	3,232	36.29 (EUR:NTD)	117,300
EUR	108	0.92 (EUR:CHF)	3,927
RMB	214,730	4.68 (RMB:NTD)	1,004,142
AUD	3,197	21.90 (AUD:NTD)	70,014
CHF	1,826	39.34 (CHF:NTD)	71,826
CHF	43	8.41 (CHF:RMB)	1,682
HKD	323	0.10 (HKD:CHF)	1,313
			<u>\$ 1,634,917</u>
Foreign currency liabilities			
<u>Monetary items</u>			
USD	\$ 1,754	31.85 (USD:NTD)	\$ 55,859
EUR	272	36.29 (EUR:NTD)	9,862
RMB	3,477	4.68 (RMB:NTD)	16,260
AUD	95	21.90 (AUD:NTD)	2,077
CHF	209	8.41 (CHF:RMB)	8,210
JPY	28,411	0.20 (JPY:NTD)	5,577
			<u>\$ 97,845</u>

December 31, 2025

	Foreign Currencies	Exchange Rate	Carrying Amount
Foreign currency assets			
<u>Monetary items</u>			
USD	\$ 4,388	31.43 (USD:NTD)	\$ 137,907
USD	6,248	7.03 (USD:RMB)	196,386

(Continued)

(Continued from the previous page)

	Foreign Currencies	Exchange Rate	Carrying Amount
USD	95	26,636 (USD:VND)	3,000
EUR	728	36.90 (EUR:NTD)	26,881
EUR	70	0.93 (EUR:CHF)	2,590
RMB	\$ 217,245	4.47 (RMB:NTD)	\$ 971,434
AUD	2,448	21.01 (AUD:NTD)	51,438
CHF	1,826	39.62 (CHF:NTD)	72,337
CHF	43	8.86 (CHF:RMB)	1,694
			<u>\$ 1,463,667</u>
Foreign currency liabilities			
<u>Monetary items</u>			
USD	560	31.43 (USD:NTD)	\$ 17,588
USD	55	7.03 (USD:RMB)	1,724
EUR	63	36.90 (EUR:NTD)	2,330
AUD	466	21.01 (AUD:NTD)	9,785
SGD	163	24.45 (SGD:NTD)	3,986
JPY	24,992	0.20 (JPY:NTD)	5,018
CHF	145	8.86 (CHF:RMB)	5,746
			<u>\$ 46,177</u>

June 30, 2025

	Foreign Currencies	Exchange Rate	Carrying Amount
Foreign currency assets			
<u>Monetary items</u>			
USD	\$ 17,927	29.30 (USD:NTD)	\$ 525,271
USD	6,094	7.16 (USD:RMB)	178,548
USD	100	26,396 (USD:VND)	2,930
EUR	1,003	34.35 (EUR:NTD)	34,463
EUR	73	0.94 (EUR:CHF)	2,507
RMB	215,136	4.09 (RMB:NTD)	880,553
AUD	4,656	19.14 (AUD:NTD)	89,112
CHF	1,800	36.67 (CHF:NTD)	65,997
CHF	81	8.96 (CHF:RMB)	2,978
JPY	26,693	0.20 (JPY:NTD)	5,429
			<u>\$ 1,787,788</u>
Foreign currency liabilities			
<u>Monetary items</u>			
USD	1,332	29.30 (USD:NTD)	\$ 39,031
USD	56	7.16 (USD:RMB)	1,653
CHF	156	8.96 (CHF:RMB)	5,731
JPY	24,920	0.20 (JPY:NTD)	5,069
SGD	178	23.00 (SGD:NTD)	4,098
			<u>\$ 55,582</u>

The Group is mainly exposed to RMB and USD. The following information was aggregated by the foreign functional currencies of the group entities, and the exchange rates between respective functional currencies and the presentation currency were disclosed. The significant realized and unrealized foreign exchange gains (losses) were as follows:

Functional Currencies	April 1 to June 30, 2026		April 1 to June 30, 2025	
	Exchange Rate	Net Foreign Exchange Gains (Losses)	Exchange Rate	Net Foreign Exchange Gains (Losses)
NTD	1 (NTD:NTD)	\$ 7,539	1 (NTD:NTD)	(\$ 195,176)
RMB	4.62 (RMB:NTD)	(3,004)	4.29 (RMB:NTD)	(775)
CHF	40.00 (CHF:NTD)	(121)	37.33 (CHF:NTD)	(329)
USD	31.60 (USD:NTD)	(3)	30.82 (USD:NTD)	310
VND	0.00118 (VND:NTD)	(13)	0.00117 (VND:NTD)	144
JPY	0.2000 (JPY:NTD)	6		
		<u>\$ 4,404</u>		<u>(\$ 195,826)</u>

Functional Currencies	January 1 to June 30, 2026		January 1 to June 30, 2025	
	Exchange Rate	Net Foreign Exchange Gains (Losses)	Exchange Rate	Net Foreign Exchange Gains (Losses)
NTD	1 (NTD:NTD)	\$ 46,444	1 (NTD:NTD)	(\$ 169,876)
RMB	4.56 (RMB:NTD)	(5,979)	4.43 (RMB:NTD)	(1,750)
CHF	40.19 (CHF:NTD)	(65)	36.95 (CHF:NTD)	(340)
USD	31.61 (USD:NTD)	(2)	31.86 (USD:NTD)	307
VND	0.00119 (VND:NTD)	(11)	0.00123 (VND:NTD)	144
JPY	0.2000 (JPY:NTD)	6		
		<u>\$ 40,393</u>		<u>(\$ 171,515)</u>

36. SUPPLEMENTARY DISCLOSURES

a. Information on Significant Transactions:

- 1) Financing provided to others: Table 1.
- 2) Endorsements/guarantees provided to others: Table 2.
- 3) Significant marketable securities held at period-end (excluding investment in subsidiaries): Table 3.
- 4) Total purchases from or sales to related parties amounting to at least NT\$100 million or 20% of the paid-in capital: Table 4.
- 5) Receivables from related parties amounting to at least NT\$100 million or 20% of the paid-in capital: Table 5.
- 6) Others: Intercompany relationships and significant intercompany transactions: Table 6.

b. Information on reinvestments (excluding investees in Mainland China): Table 7.

c. Information on investments in mainland China:

- 1) The name of the investee in mainland China, the main businesses and products, its issued capital, the method of investment, information on inflow or outflow of capital, percentage of ownership, investment income (losses), ending balance of investment, amount repatriated as dividends from the investee, and the limit of investment on investee: Table 8.
- 2) Significant direct or indirect (through a third region) transactions with the investee, its prices and terms of payment, unrealized gain or loss: None.

37. SEGMENT INFORMATION

Information reported to the chief operating decision maker for the purpose of resource allocation and assessment of segment performance focuses on measurement by company. Accordingly, the Group's reportable segments were as follows:

Standard Foods segment – the Company.

Standard Dairy Products segment – Standard Dairy Products.

China Standard segment – Shanghai Standard, China Standard Investment, China Standard Foods, and Xiamen Standard.

Other segments – other than the above subsidiaries.

The following was an analysis of the Group's revenue and results from continuing operations by reportable segments:

	Standard Foods Segment	Standard Dairy Products Segment	China Standard Segment	Other Segments	Adjustments and Eliminations	Total
<u>January 1 to June 30, 2026</u>						
Sales from external customers	\$ 5,217,308	\$ 1,425,735	\$ 6,691,975	\$ 598,679	\$ -	\$13,933,697
Sales among intersegments	886,024	588,285	3,836	8,587	(1,486,732)	-
Total sales	<u>\$ 6,103,332</u>	<u>\$ 2,014,020</u>	<u>\$ 6,695,811</u>	<u>\$ 607,266</u>	<u>(\$ 1,486,732)</u>	<u>\$13,933,697</u>
Interest income	<u>\$ 22,886</u>	<u>\$ 1,408</u>	<u>\$ 38,736</u>	<u>\$ 12,054</u>	<u>(\$ 9,390)</u>	<u>\$ 65,694</u>
Financial cost	<u>\$ 2,734</u>	<u>\$ 3</u>	<u>\$ 17,164</u>	<u>\$ 11,134</u>	<u>(\$ 9,390)</u>	<u>\$ 21,645</u>
Depreciation expenses	<u>\$ 123,584</u>	<u>\$ 20,822</u>	<u>\$ 107,860</u>	<u>\$ 50,181</u>	<u>\$ -</u>	<u>\$ 302,447</u>
Amortization expenses	<u>\$ 21,051</u>	<u>\$ 2,273</u>	<u>\$ 15,890</u>	<u>\$ 2,334</u>	<u>\$ -</u>	<u>\$ 41,548</u>
Operating segment income (loss)	<u>\$ 1,014,055</u>	<u>\$ 248,313</u>	<u>(\$ 305,162)</u>	<u>(\$ 78,339)</u>	<u>\$ 3,512</u>	<u>\$ 882,379</u>
Profit before income tax						<u>\$ 882,379</u>
<u>January 1 to June 30, 2025</u>						
Sales from external customers	\$ 5,239,940	\$ 1,260,793	\$ 5,698,682	\$ 855,677	\$ -	\$13,055,092
Sales among intersegments	788,333	543,826	49	75	(1,332,283)	-
Total sales	<u>\$ 6,028,273</u>	<u>\$ 1,804,619</u>	<u>\$ 5,698,731</u>	<u>\$ 855,752</u>	<u>(\$ 1,332,283)</u>	<u>\$13,055,092</u>
Interest income	<u>\$ 28,291</u>	<u>\$ 2,166</u>	<u>\$ 50,855</u>	<u>\$ 13,981</u>	<u>(\$ 8,877)</u>	<u>\$ 86,416</u>
Financial cost	<u>\$ 434</u>	<u>\$ -</u>	<u>\$ 12,748</u>	<u>\$ 11,061</u>	<u>(\$ 8,877)</u>	<u>\$ 15,366</u>
Depreciation expenses	<u>\$ 104,446</u>	<u>\$ 21,307</u>	<u>\$ 105,066</u>	<u>\$ 62,371</u>	<u>\$ -</u>	<u>\$ 293,190</u>
Amortization expenses	<u>\$ 12,611</u>	<u>\$ 2,136</u>	<u>\$ 16,054</u>	<u>\$ 2,762</u>	<u>\$ -</u>	<u>\$ 33,563</u>
Operating segment income (loss)	<u>\$ 489,422</u>	<u>\$ 162,056</u>	<u>\$ 75,137</u>	<u>(\$ 101,536)</u>	<u>\$ 12,226</u>	<u>\$ 637,305</u>
Profit before income tax						<u>\$ 637,305</u>

Table 1

Standard Foods Corporation and Subsidiaries

FINANCING PROVIDED TO OTHERS

For the six months ended June 30, 2026

(In Thousands of New Taiwan Dollars)

No. (Note 1)	Lender	Borrower	Financial Statement Account	Related Parties	Highest Balance for the Period	Closing balance	Amount Actually Drawn	Interest Rate	Nature of Financing (Note 2)	Business Transaction Amounts	Reasons for Short-term Financing	Allowance for Bad Debts	Collateral		Single borrower lending limit	Financing Amount Limit	Note
													Name	Value			
0	Standard Foods Corporation	Charng Hui Ltd.	Financing receivables – related parties	Yes	\$ 150,000	\$ 100,000	\$ -	2.000%	2	\$ -	Need for operation	\$ -	-	\$ -	\$ 3,820,787 (Note 3)	\$ 7,641,574 (Note 4)	Note 11
0	Standard Foods Corporation	Dermalab S.A.	Financing receivables – related parties	Yes	74,893	71,826	71,826	2.000%	2	-	Need for operation	-	-	-	7,641,574 (Note 5)	7,641,574 (Note 5)	Note 11
1	Standard Investment (China) Co., Ltd.	Shanghai Dermalab Corporation	Financing receivables – related parties	Yes	233,815	233,815	184,709	2.000%~2.650%	2	-	Need for operation	-	-	-	1,549,579 (Note 6)	1,549,579 (Note 6)	Note 11
1	Standard Investment (China) Co., Ltd.	Le Bonta Wellness Co., Ltd.	Financing receivables – related parties	Yes	561,156	561,156	428,265	2.000%~2.650%	2	-	Need for operation	-	-	-	1,549,579 (Note 6)	1,549,579 (Note 6)	Note 11
1	Standard Investment (China) Co., Ltd.	Standard Foods (Xiamen) Co., Ltd.	Financing receivables – related parties	Yes	420,867	420,867	349,717	2.000%~2.650%	2	-	Need for operation	-	-	-	1,549,579 (Note 6)	1,549,579 (Note 6)	Note 11
1	Standard Investment (China) Co., Ltd.	Standard Foods (China) Co., Ltd.	Financing receivables – related parties	Yes	93,526	93,526	82,064	2.000%~2.650%	2	-	Need for operation	-	-	-	1,549,579 (Note 6)	1,549,579 (Note 6)	Note 11
2	Shanghai Standard Foods Co., Ltd.	Standard Investment (China) Co., Ltd.	Financing receivables – related parties	Yes	631,301	631,301	110,459	2.000%~2.650%	2	-	Need for operation	-	-	-	1,454,231 (Note 7)	1,454,231 (Note 7)	Note 11
2	Shanghai Standard Foods Co., Ltd.	Standard Foods (Xiamen) Co., Ltd.	Financing receivables – related parties	Yes	420,867	420,867	224,462	2.000%~2.650%	2	-	Need for operation	-	-	-	1,454,231 (Note 7)	1,454,231 (Note 7)	Note 11
2	Shanghai Standard Foods Co., Ltd.	Jiangsu Hua Sun Health Technology Co., Ltd.	Financing receivables – related parties	Yes	257,197	257,197	-	2.000%~2.650%	2	-	Need for operation	-	-	-	1,454,231 (Note 7)	1,454,231 (Note 7)	Note 11
3	Shanghai Le Ho Industrial Co., Ltd.	Le Bonta Wellness Co., Ltd.	Financing receivables – related parties	Yes	93,526	93,526	54,245	2.000%~2.650%	2	-	Need for operation	-	-	-	176,643 (Note 8)	176,643 (Note 8)	Note 11
4	Shanghai Le Min Industrial Co., Ltd.	Le Bonta Wellness Co., Ltd.	Financing receivables – related parties	Yes	93,526	93,526	36,241	2.000%~2.650%	2	-	Need for operation	-	-	-	110,673 (Note 9)	110,673 (Note 9)	Note 11
5	Shanghai Le Ben De Health Technology Co., Ltd.	Le Bonta Wellness Co., Ltd.	Financing receivables – related parties	Yes	14,029	14,029	14,029	2.000%~2.650%	2	-	Need for operation	-	-	-	14,345 (Note10)	14,345 (Note 10)	Note 11

Note 1: “0” for the Company. Invested companies are numbered sequentially by entity starting from “1.”

Note 2: The nature of the loans is filled in as follows:

- a. Please fill in 1 for having business transactions.
- b. Please fill in 2 for short-term financing.

Note 3: The single limit is set at 20% of Standard Foods Corporation’s net worth based on its latest financial statements, amounting to NT\$3,820,787 thousand (NT\$19,103,934 thousand net worth as of March 31, 2026 × 20%).

Note 4: The maximum limit is set at 40% of Standard Foods Corporation’s net worth based on its latest financial statements, amounting to NT\$7,641,574 thousand (NT\$19,103,934 thousand net worth as of March 31, 2026 × 40%).

Note 5: The single and maximum limit is set at 40% of Standard Foods Corporation’s net worth based on its latest financial statements, amounting to NT\$7,641,574 thousand (NT\$19,103,934 thousand net worth as of March 31, 2026 × 40%).

Note 6: The single and maximum limit is set at 40% of Standard Investment (China) Co., Ltd.’s net worth based on its latest financial statements, amounting to NT\$1,549,579 thousand (NT\$3,873,947 thousand net worth as of March 31, 2026 × 40%).

Note 7: The single and maximum limit is set at 40% of Shanghai Standard Foods Co., Ltd.’s net worth based on its latest financial statements, amounting to NT\$1,454,231 thousand (NT\$3,635,577 thousand net worth as of March 31, 2026 × 40%).

Note 8: The single and maximum limit is set at 40% of Shanghai Le Ho Industrial Co., Ltd.’s net worth based on its latest financial statements, amounting to NT\$176,643 thousand (NT\$441,607 thousand net worth as of March 31, 2026 × 40%).

Note 9: The single and maximum limit is set at 40% of Shanghai Le Min Industrial Co., Ltd.’s net worth based on its latest financial statements, amounting to NT\$110,673 thousand (NT\$276,683 thousand net worth as of March 31, 2026 × 40%).

The single and maximum limit is set at 40% of Shanghai Le Ben De Health Technology Co., Ltd.’s net worth based on its latest financial statements, amounting to NT\$14,345 thousand (NT\$35,862 thousand net worth as of March 31, 2026 × 40%).

Note 11. The amounts presented above were eliminated upon consolidation.

Table 2

Standard Foods Corporation and Subsidiaries

ENDORSEMENTS/GUARANTEES PROVIDED

For the six months ended June 30, 2026

(In Thousands of New Taiwan Dollars)

No. (Note 1)	Endorsement/Guarantee Provider	Guaranteed Party		Single party endorsement/guaran tee limit	Maximum Balance for the Period	Ending Balance	Amount Actually Drawn	Amount of property pledged as collateral for endorsements and guarantees	Ratio of Accumulated Endorsement/ Guarantee to Net Equity Per Latest Financial Statements	Maximum Endorsement/Guara ntee Amount	Guarantee Provided by Parent Company (Note 5)	Guarantee Provided by Subsidiar y (Note 5)	Guarantee s Provided to Entities in Mainland China (Note 5)	Note
		Company Name	Relations hip (Note 2)											
0	Standard Foods Corporation	Charng Hui Ltd.	(2)	\$ 15,283,147 (Note 3)	\$ 95,985	\$ 95,550	\$ -	\$ -	0.50%	\$ 19,103,934 (Note 4)	Y	-	-	

Note 1: “0” for the Company. Invested companies are numbered sequentially by entity starting from “1.”

Note 2: There are seven types of relationships between the guaranteed party and the Company:

- a. Trading partner.
- b. The company in which the Company holds, directly or indirectly, more than fifty percent (50%) of the voting shares.
- c. The company that holds, directly or indirectly, more than fifty percent (50%) of the Company’s voting shares.
- d. The company in which the Company holds, directly or indirectly, more than ninety percent (90%) of the voting shares.
- e. Guaranteed by construction contracts formed due to the need of construction projects, in which the companies in the same industry or joint builders provide endorsement/guarantee to one another.
- f. The guarantees were provided by shareholders based on their proportionate share in a jointly invested company.
- g. Companies in the same industry provided among themselves joint and several securities for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other.

Note 3: The single enterprise’s limit is calculated based on 80% of the net worth of the latest financial statements of Standard Foods Corporation, which is NT\$15,283,147 thousand (the net worth, NT\$19,103,934 thousand, of the financial statements dated March 31, 2026 × 80%).

Note 4: The maximum limit is set at 100% of Standard Foods Corporation’s net worth based on its latest financial statements, amounting to NT\$19,103,934 thousand (NT\$19,103,934 thousand net worth as of March 31, 2026 × 100%).

Note 5: Fill in Y if a listed parent company provides endorsements/guarantees for its subsidiary or if a subsidiary provides endorsements/guarantees for its listed parent company or if endorsements/guarantees involve mainland China.

Table 3

Standard Foods Corporation and Subsidiaries

Significant marketable securities held at period-end (excluding investments in subsidiaries)

June 30, 2026

(In Thousands of New Taiwan Dollars)

Name of the holding company	Type of Marketable Securities	Name of Marketable Securities	Relationship with the Issuer of the Securities	Financial Statement Account	End of the Period				Note
					Shares	Carrying Amount	Percentage of Ownership	Fair Value	
Standard Foods Corporation	Shares	Far Eastern International Commercial Bank Co., Ltd.	The Company is one of its directors.	Financial assets at FVTOCI – current	1,579,575	\$ 20,534	-	\$ 20,534	
	Shares	Chunghwa Telecom Co., Ltd.		Financial assets at FVTOCI – current	48,600	6,877	-	6,877	
	Shares	GeneFerm Biotechnology Co., Ltd.		Financial assets at FVTOCI – non-current	2,145,110	68,322	5.2%	68,322	
	Shares	Dah Chung Bills Finance Corp.		Financial assets at FVTOCI – non-current	1,338,204	21,625	0.3%	21,625	
	Shares	H2U Corporation	The Company is one of its directors.	Financial assets at FVTOCI – non-current	6,398,723	522,520	15.3%	522,520	
	Shares	SANCCI MANUFACTURE FOOD COMPANY	The Company is one of its directors.	Financial assets at FVTOCI – non-current	1,286,786	151,275	10.0%	151,275	
	Shares	Taiwan Semiconductor Manufacturing Co., Ltd.		Financial assets at FVTPL – current	5,100	12,291	-	12,291	
	Shares	Apple Inc.		Financial assets at FVTPL – current	177	1,631	-	1,631	
	Shares	ASML Holding N.V.		Financial assets at FVTPL – current	92	5,829	-	5,829	
	Shares	Tesla, Inc.		Financial assets at FVTPL – current	124	1,661	-	1,661	
	Shares	Broadcom Inc.		Financial assets at FVTPL – current	150	1,805	-	1,805	
	Shares	SPDR Gold Shares		Financial assets at FVTPL – current	115	1,349	-	1,349	
	Shares	Lam Research Corporation		Financial assets at FVTPL – current	224	3,092	-	3,092	
	Shares	Meta Platforms, Inc.		Financial assets at FVTPL – current	117	2,099	-	2,099	
	Shares	Micron Technology, Inc.		Financial assets at FVTPL – current	138	5,073	-	5,073	
	Shares	ProShares Ultra QQQ		Financial assets at FVTPL – current	1,730	5,332	-	5,332	
	Shares	Advanced Micro Devices, Inc.		Financial assets at FVTPL – current	252	4,663	-	4,663	
	Shares	Intel Corporation		Financial assets at FVTPL – current	960	4,269	-	4,269	

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Name of the holding company	Type of Marketable Securities	Name of Marketable Securities	Relationship with the Issuer of the Securities	Financial Statement Account	End of the Period				Note
					Shares	Carrying Amount	Percentage of Ownership	Fair Value	
	Shares	Alphabet Inc.		Financial assets at FVTPL – current	149	\$ 1,677	-	\$ 1,677	
	Shares	Walmart Inc.		Financial assets at FVTPL – current	366	1,320	-	1,320	
	Mutual funds	UPAMC All-Round Money Market Fund		Financial assets at FVTPL – current	20,937,615	210,427	-	210,427	
	Mutual funds	Taishin 1699 Money Market Fund		Financial assets at FVTPL – current	20,407,236	295,507	-	295,507	
	Mutual funds	Cathay China Domestic Demand Growth Fund		Financial assets at FVTPL – current	3,585,869	162,547	-	162,547	
	Mutual funds	Cathay Target Date 2029 Fund of Funds		Financial assets at FVTPL – current	4,720,915	100,210	-	100,210	
	Mutual funds	Cathay Global Aggressive Fund		Financial assets at FVTPL – current	2,284,844	103,801	-	103,801	
	Mutual funds	Yuanta FTSE4Good TIP Taiwan ESG ETF		Financial assets at FVTPL – current	300,000	27,615	-	27,615	
	Debt securities	TSMC Unsecured Corporate Bond 2023 2nd Offering		Financial assets at FVTPL – current	500,000	49,999	-	49,999	
	Debt securities	The 3rd unsecured corporate bonds of Far Eastern New Century Corp. in 2024 (Far Eastern New Century Corporation 7th Unsecured Corporate Bond-A Issue In 2024)		Financial assets at FVTPL – current	500,000	49,998	-	49,998	
	Shares	Paradigm Venture Capital Corporation		Financial assets at FVTPL – non-current	153,320	1,725	7.0%	1,725	
	Shares	U-Teck Environment Corporation, Ltd.		Financial assets at FVTPL – non-current	11,200	-	0.2%	-	
	Shares	Techgains Pan-Pacific Corporation		Financial assets at FVTPL – non-current	500,000	-	0.9%	-	
	Shares	Authenex, Inc.		Financial assets at FVTPL – non-current	2,424,242	-	5.5%	-	
	Shares	Octamer, Inc. - Series E Preferred Stock		Financial assets at FVTPL – non-current	800,000	-	7.8%	-	
	Shares	Octamer, Inc. - Series F Preferred Stock		Financial assets at FVTPL – non-current	107,815	-	1.0%	-	
	Shares	Fortemedia, Inc. - Series D Preferred Stock		Financial assets at FVTPL – non-current	3,455	-	1.2%	-	
	Shares	Fortemedia, Inc. - Series E Preferred Stock		Financial assets at FVTPL – non-current	71,397	-	1.2%	-	
	Shares	Fortemedia, Inc. - Series F Preferred Stock		Financial assets at FVTPL – non-current	29,173	-	1.2%	-	
	Shares	Fortemedia, Inc. - Series G Preferred Stock		Financial assets at FVTPL – non-current	31,135	-	1.3%	-	

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Name of the holding company	Type of Marketable Securities	Name of Marketable Securities	Relationship with the Issuer of the Securities	Financial Statement Account	End of the Period				Note
					Shares	Carrying Amount	Percentage of Ownership	Fair Value	
Standard Dairy Products Taiwan Ltd.	Shares	Fortemedia, Inc. - Series I Preferred Stock	Parent company of Charng Hui Ltd.	Financial assets at FVTPL – non-current	29,102	\$ -	1.3%	\$ -	Note
	Shares	Fortemedia, Inc. - Common Stock		Financial assets at FVTPL – non-current	12,938	-	1.2%	-	
	Mutual funds	Taishin 1699 Money Market Fund		Financial assets at FVTPL – current	20,242,705	293,125	-	293,125	
	Mutual funds	Taishin Ta-Chong Money Market Fund		Financial assets at FVTPL – current	662,629	10,046	-	10,046	
	Mutual funds	Cathay China Domestic Demand Growth Fund		Financial assets at FVTPL – current	1,195,290	54,183	-	54,183	
	Mutual funds	Cathay Target Date 2029 Fund of Funds		Financial assets at FVTPL – current	786,819	16,702	-	16,702	
	Mutual funds	Cathay Global Aggressive Fund		Financial assets at FVTPL – current	761,615	34,600	-	34,600	
Charng Hui Ltd.	Shares	Standard Foods Corporation		Financial assets at FVTOCI – current	6,669,471	195,749	0.7%	195,749	
	Shares	Polytronics Technology Corporation		Financial assets at FVTOCI – current	754,000	58,209	0.9%	58,209	
	Shares	Taiwan Semiconductor Manufacturing Co., Ltd.		Financial assets at FVTOCI – current	90,000	216,900	-	216,900	
	Mutual funds	Fuh Hwa Global Strategic Allocation FoF		Financial assets at FVTPL – current	1,000,000	20,920	-	20,920	
	Mutual funds	Franklin Templeton SinoAm Franklin Templeton Global Bond Fund of Funds		Financial assets at FVTPL – current	1,453,360	20,344	-	20,344	
	Mutual funds	Taishin Ta-Chong Money Market Fund		Financial assets at FVTPL – current	1,308,714	19,842	-	19,842	
	Shares	Amphastar Pharmaceuticals Inc. (AMPH)		Financial assets at FVTPL – non-current	7,742	4,976	-	4,976	
Standard Beverage Company Ltd. Accession Limited	Mutual funds	Taishin 1699 Money Market Fund		Financial assets at FVTPL – current	1,916,975	27,759	-	27,759	
	Shares	AsiaVest Liquidation Co.		Financial assets at FVTOCI – non-current	200	1,118	0.7%	1,118	
SF NUTRA PTE. LTD.	Shares	Hello Health Holdings Pte. Ltd.		Financial assets at FVTOCI – non-current	27,033	13,888	2.2%	13,888	
Shanghai Standard Foods Co., Ltd.	Mutual funds	JPMorgan Funds		Financial assets at FVTPL – current	123,515	608	-	608	
Standard Investment (China) Co., Ltd.	Shares	Better Life Commercial Chain Share Co., Ltd.		Financial assets at FVTPL – current	1,143,000	18,066	-	18,066	
	Mutual funds	JPMorgan Funds		Financial assets at FVTPL – current	474,307	2,223	-	2,223	

Note: The amounts presented above were eliminated upon consolidation.

Table 4

Standard Foods Corporation and Subsidiaries

TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES AMOUNTING TO AT LEAST NT\$100 MILLION OR 20% OF THE PAID-IN CAPITAL

For the six months ended June 30, 2026

(In Thousands of New Taiwan Dollars)

Company Name	Counterparty	Nature of Relationships	Transaction Details				Abnormal Transaction		Notes/Trade Receivable (Payable)		Note
			Purchases (Sales)	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	Ratio to Total Notes or Accounts Receivable (payable)	
Standard Foods Corporation	Standard Dairy Products Taiwan Ltd.	The Company's subsidiary	Sales	(\$ 886,024)	14.52%	55 days after month-end closing (net of receivables and payables)	-	-	\$ 223,600	12.57%	Note
			Purchases	588,285	19.59%	55 days after month-end closing (net of receivables and payables)	-	-	-	-	Note
Standard Dairy Products Taiwan Ltd.	Standard Foods Corporation	Parent company of Standard Dairy Products Taiwan Ltd.	Purchases	886,024	57.99%	55 days after month-end closing (net of receivables and payables)	-	-	(223,600)	41.68%	Note
			Sales	(588,285)	29.21%	55 days after month-end closing (net of receivables and payables)	-	-	-	-	Note
Shanghai Standard Foods Co., Ltd.	Standard Investment (China) Co., Ltd.	Affiliated company of Shanghai Standard Foods Co., Ltd.	Sales	(671,528)	65.93%	60 days after month-end closing	-	-	228,580	88.45%	Note
Standard Investment (China) Co., Ltd.	Shanghai Standard Foods Co., Ltd.	Affiliated company of Standard Investment (China) Co., Ltd.	Purchases	671,528	11.57%	60 days after month-end closing	-	-	(228,580)	6.95%	Note
Standard Foods (China) Co., Ltd.	Standard Investment (China) Co., Ltd.	Parent company of Standard Foods (China) Co., Ltd.	Sales	(2,797,033)	98.36%	60 days after month-end closing	-	-	785,699	99.72%	Note
Standard Investment (China) Co., Ltd.	Standard Foods (China) Co., Ltd.	Standard Investment (China) Co., Ltd.'s subsidiary	Purchases	2,797,033	48.15%	60 days after month-end closing	-	-	(785,699)	23.89%	Note
Standard Foods (Xiamen) Co., Ltd.	Standard Investment (China) Co., Ltd.	Parent company of Standard Foods (Xiamen) Co., Ltd.	Sales	(2,319,946)	95.56%	60 days after month-end closing	-	-	258,248	99.25%	Note
Standard Investment (China) Co., Ltd.	Standard Foods (Xiamen) Co., Ltd.	Standard Investment (China) Co., Ltd.'s subsidiary	Purchases	2,319,946	39.93%	60 days after month-end closing	-	-	(258,248)	7.85%	Note

Note: The amounts presented above were eliminated upon consolidation.

Table 5

Standard Foods Corporation and Subsidiaries

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT\$100 MILLION OR 20% OF THE PAID-IN CAPITAL

June 30, 2026

(In Thousands of New Taiwan Dollars)

Company Name	Counterparty	Nature of Relationships	Ending Balance for Trade Receivable – Related Parties	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for loss amount	Note
					Amount	Actions Taken			
Standard Foods Corporation	Standard Dairy Products Taiwan Ltd.	The Company's subsidiary	Accounts receivable	7.71	\$ -		\$ 42,017 (Note 1)	\$ -	(Note 2)
			Other receivables		-		9,109 (Note 1)	-	(Note 2)
					<u>\$ 232,709</u>		<u>\$ 51,126</u> (Note 1)	<u>\$ -</u>	
Shanghai Standard Foods Co., Ltd.	Standard Investment (China) Co., Ltd.	Affiliated company of Shanghai Standard Foods Co., Ltd.	Accounts receivable	4.28	\$ -		\$ 117,389 (Note 1)	\$ -	(Note 2)
			Financing receivables		-		- (Note 1)	-	(Note 2)
			Other receivables		<u>2,036</u>		<u>-</u> (Note 1)	<u>-</u>	(Note 2)
					<u>\$ 341,075</u>		<u>\$ 117,389</u> (Note 1)	<u>\$ -</u>	
Shanghai Standard Foods Co., Ltd.	Standard Foods (Xiamen) Co., Ltd.	Affiliated company of Shanghai Standard Foods Co., Ltd.	Accounts receivable	3.53	\$ -		\$ 3,402 (Note 1)	\$ -	(Note 2)
			Financing receivables		-		- (Note 1)	-	(Note 2)
			Other receivables		<u>11,013</u>		<u>-</u> (Note 1)	<u>-</u>	(Note 2)
					<u>\$ 238,877</u>		<u>\$ 3,402</u> (Note 1)	<u>\$ -</u>	
Standard Foods (China) Co., Ltd.	Standard Investment (China) Co., Ltd.	Parent company of Standard Foods (China) Co., Ltd.	Accounts receivable	4.75	\$ -		\$ 529,357 (Note 1)	\$ -	(Note 2)
			Other receivables		<u>21</u>		<u>10</u> (Note 1)	<u>-</u>	(Note 2)
					<u>\$ 785,720</u>		<u>\$ 529,367</u> (Note 1)	<u>\$ -</u>	
Standard Investment (China) Co., Ltd.	Standard Foods (Xiamen) Co., Ltd.	Standard Investment (China) Co., Ltd.'s subsidiary	Accounts receivable	18.00	\$ -		\$ 38 (Note 1)	\$ -	(Note 2)
			Financing receivables		-		- (Note 1)	-	(Note 2)
			Other receivables		<u>14,121</u>		<u>-</u> (Note 1)	<u>-</u>	(Note 2)
					<u>\$ 363,876</u>		<u>\$ 38</u> (Note 1)	<u>\$ -</u>	
Standard Investment (China) Co., Ltd.	Le Bonta Wellness Co., Ltd.	Standard Investment (China) Co., Ltd.'s subsidiary	Accounts receivable	7.50	\$ -		\$ 15 (Note 1)	\$ -	(Note 2)
			Financing receivables		-		- (Note 1)	-	(Note 2)
			Other receivables		<u>5,664</u>		<u>-</u> (Note 1)	<u>-</u>	(Note 2)
					<u>\$ 433,946</u>		<u>\$ 15</u> (Note 1)	<u>\$ -</u>	
Standard Investment (China) Co., Ltd.	Shanghai Dermalab Corporation	Standard Investment (China) Co., Ltd.'s subsidiary	Financing receivables		\$ -		\$ - (Note 1)	\$ -	(Note 2)
			Other receivables		<u>2,406</u>		<u>-</u> (Note 1)	<u>-</u>	(Note 2)
					<u>\$ 187,115</u>		<u>\$ -</u> (Note 1)	<u>\$ -</u>	
Standard Foods (Xiamen) Co., Ltd.	Standard Investment (China) Co., Ltd.	Parent company of Standard Foods (Xiamen) Co., Ltd.	Accounts receivable	8.56	<u>\$ 258,248</u>		<u>\$ 192,664</u> (Note 1)	<u>\$ -</u>	(Note 2)

Note 1. The amount received as of August 11, 2026.

Note 2. The amounts presented above were eliminated upon consolidation.

Table 6

Standard Foods Corporation and Subsidiaries

Intercompany relationships and significant intercompany transactions

For the six months ended June 30, 2026

(In Thousands of New Taiwan Dollars)

No. (Note 1)	Name of Company	Counterparty	Relationship (Note 2)	Transactions Details			
				Financial Statement Accounts	Amount (Note 4)	Payment Terms	% to Consolidated Total Sales or Assets (Note 3)
0	Standard Foods Corporation	Standard Dairy Products	1	Accounts receivable	\$ 223,600	According to the general conditions	0.7%
0	Standard Foods Corporation	Standard Dairy Products	1	Other receivables	9,109	According to the general conditions	-
0	Standard Foods Corporation	Standard Dairy Products	1	Sales	886,024	According to the general conditions	6.4%
0	Standard Foods Corporation	Standard Dairy Products	1	Purchases	588,285	According to the general conditions	4.2%
0	Standard Foods Corporation	Standard Dairy Products	1	Royalty revenue	4,706	According to the general conditions	-
0	Standard Foods Corporation	Charng Hui	1	Other receivables	2,166	According to the general conditions	-
0	Standard Foods Corporation	Charng Hui	1	Interest income	327	Interest rate 2.000% per annum	-
0	Standard Foods Corporation	Charng Hui	1	Service revenue (recognized under sundry revenue)	660	According to the general conditions	-
0	Standard Foods Corporation	Dermalab	1	Financing receivables	71,826	Interest rate 2.000% per annum	0.2%
1	Shanghai Standard	China Standard Investment	3	Accounts receivable	228,580	According to the general conditions	0.7%
1	Shanghai Standard	China Standard Investment	3	Other receivables	2,036	According to the general conditions	-
1	Shanghai Standard	China Standard Investment	3	Financing receivables	110,459	Interest rate 2.000%–2.650% per annum	0.4%
1	Shanghai Standard	China Standard Investment	3	Trade payables	2,331	According to the general conditions	-
1	Shanghai Standard	China Standard Investment	3	Other payables	13,948	According to the general conditions	-
1	Shanghai Standard	China Standard Investment	3	Sales	671,528	According to the general conditions	4.8%
1	Shanghai Standard	China Standard Investment	3	Purchases	87,407	According to the general conditions	0.6%
1	Shanghai Standard	China Standard Investment	3	Interest income	1,988	Interest rate 2.000%–2.650% per annum	-
1	Shanghai Standard	China Standard Foods	3	Accounts receivable	22,591	According to the general conditions	0.1%
1	Shanghai Standard	China Standard Foods	3	Trade payables	2,227	According to the general conditions	-
1	Shanghai Standard	China Standard Foods	3	Sales	58,706	According to the general conditions	0.4%
1	Shanghai Standard	China Standard Foods	3	Purchases	12,864	According to the general conditions	0.1%
1	Shanghai Standard	Shanghai Le Bonta	3	Accounts receivable	2,398	According to the general conditions	-
1	Shanghai Standard	Shanghai Le Bonta	3	Sales	2,776	According to the general conditions	-
1	Shanghai Standard	Xiamen Standard	3	Accounts receivable	3,402	According to the general conditions	-
1	Shanghai Standard	Xiamen Standard	3	Other receivables	11,013	According to the general conditions	-
1	Shanghai Standard	Xiamen Standard	3	Financing receivables	224,462	Interest rate 2.000%–2.650% per annum	0.7%

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No. (Note 1)	Name of Company	Counterparty	Relationship (Note 2)	Transactions Details			
				Financial Statement Accounts	Amount (Note 4)	Payment Terms	% to Consolidated Total Sales or Assets (Note 3)
1	Shanghai Standard	Xiamen Standard	3	Sales	\$ 3,047	According to the general conditions	-
1	Shanghai Standard	Xiamen Standard	3	Interest income	2,919	Interest rate 2.000%–2.650% per annum	-
1	Shanghai Standard	Jiangsu Hua Sun	3	Trade payables	2,376	According to the general conditions	-
1	Shanghai Standard	Jiangsu Hua Sun	3	Purchases	2,752	According to the general conditions	-
2	China Standard Investment	China Standard Foods	1	Other receivables	16,789	According to the general conditions	0.1%
2	China Standard Investment	China Standard Foods	1	Financing receivables	82,064	Interest rate 2.000%–2.650% per annum	0.3%
2	China Standard Investment	China Standard Foods	1	Trade payables	785,699	According to the general conditions	2.5%
2	China Standard Investment	China Standard Foods	1	Other payables	21	According to the general conditions	-
2	China Standard Investment	China Standard Foods	1	Sales	102	According to the general conditions	-
2	China Standard Investment	China Standard Foods	1	Purchases	2,797,033	According to the general conditions	20.1%
2	China Standard Investment	China Standard Foods	1	Interest income	1,045	Interest rate 2.000%–2.650% per annum	-
2	China Standard Investment	China Standard Foods	1	Other income	15,358	According to the general conditions	0.1%
2	China Standard Investment	China Standard Foods	1	Rental expenses	55	According to the general conditions	-
2	China Standard Investment	Shanghai Dermalab	3	Other receivables	2,406	According to the general conditions	-
2	China Standard Investment	Shanghai Dermalab	3	Financing receivables	184,709	Interest rate 2.000%–2.650% per annum	0.6%
2	China Standard Investment	Shanghai Dermalab	3	Interest income	2,352	Interest rate 2.000%–2.650% per annum	-
2	China Standard Investment	Shanghai Dermalab	3	Other expenses	57	According to the general conditions	-
2	China Standard Investment	Xiamen Standard	1	Accounts receivable	38	According to the general conditions	-
2	China Standard Investment	Xiamen Standard	1	Other receivables	14,121	According to the general conditions	-
2	China Standard Investment	Xiamen Standard	1	Financing receivables	349,717	Interest rate 2.000%–2.650% per annum	1.1%
2	China Standard Investment	Xiamen Standard	1	Trade payables	258,248	According to the general conditions	0.8%
2	China Standard Investment	Xiamen Standard	1	Sales	171	According to the general conditions	-
2	China Standard Investment	Xiamen Standard	1	Purchases	2,319,946	According to the general conditions	16.6%
2	China Standard Investment	Xiamen Standard	1	Interest income	3,559	Interest rate 2.000%–2.650% per annum	-
2	China Standard Investment	Xiamen Standard	1	Other income	10,239	According to the general conditions	0.1%

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No. (Note 1)	Name of Company	Counterparty	Relationship (Note 2)	Transactions Details			
				Financial Statement Accounts	Amount (Note 4)	Payment Terms	% to Consolidated Total Sales or Assets (Note 3)
2	China Standard Investment	Shanghai Le Bonta	3	Accounts receivable	\$ 17	According to the general conditions	-
2	China Standard Investment	Shanghai Le Bonta	3	Other receivables	5,664	According to the general conditions	-
2	China Standard Investment	Shanghai Le Bonta	3	Financing receivables	428,265	Interest rate 2.000%–2.650% per annum	1.4%
2	China Standard Investment	Shanghai Le Bonta	3	Sales	60	According to the general conditions	-
2	China Standard Investment	Shanghai Le Bonta	3	Interest income	5,350	Interest rate 2.000%–2.650% per annum	-
2	China Standard Investment	Shanghai Le Bonta	3	Other expenses	1,843	According to the general conditions	-
2	China Standard Investment	Jiangsu Hua Sun	3	Other payables	187	According to the general conditions	-
2	China Standard Investment	Jiangsu Hua Sun	3	Sales	58	According to the general conditions	-
2	China Standard Investment	Jiangsu Hua Sun	3	Other expenses	517	According to the general conditions	-
3	Shanghai Dermalab	Dermalab	3	Trade payables	6,244	According to the general conditions	-
3	Shanghai Dermalab	Dermalab	3	Purchases	25,307	According to the general conditions	0.2%
3	Shanghai Dermalab	Shanghai Le Ben De	3	Trade payables	2,366	According to the general conditions	-
3	Shanghai Dermalab	Shanghai Le Ben De	3	Purchases	613	According to the general conditions	-
4	China Standard Foods	Xiamen Standard	3	Accounts receivable	13	According to the general conditions	-
4	China Standard Foods	Xiamen Standard	3	Trade payables	226	According to the general conditions	-
4	China Standard Foods	Xiamen Standard	3	Sales	11	According to the general conditions	-
4	China Standard Foods	Xiamen Standard	3	Purchases	14,209	According to the general conditions	0.1%
4	China Standard Foods	Jiangsu Hua Sun	3	Other receivables	1,351	According to the general conditions	-
4	China Standard Foods	Jiangsu Hua Sun	3	Other payables	1,301	According to the general conditions	-
4	China Standard Foods	Jiangsu Hua Sun	3	Sales	942	According to the general conditions	-
4	China Standard Foods	Jiangsu Hua Sun	3	Rental income	2,515	According to the general conditions	-
4	China Standard Foods	Jiangsu Hua Sun	3	Other expenses	3,927	According to the general conditions	-
5	Shanghai Le Bonta	Shanghai Le Ben De	3	Other payables	449	According to the general conditions	-
5	Shanghai Le Bonta	Shanghai Le Ben De	3	Financing payables	14,029	Interest rate 2.000%–2.650% per annum	-
5	Shanghai Le Bonta	Shanghai Le Ben De	3	Purchases	295	According to the general conditions	-
5	Shanghai Le Bonta	Shanghai Le Ben De	3	Interest expenses	183	Interest rate 2.000%–2.650% per annum	-
5	Shanghai Le Bonta	Jiangsu Hua Sun	3	Other payables	414	According to the general conditions	-
5	Shanghai Le Bonta	Jiangsu Hua Sun	3	Purchases	1,649	According to the general conditions	-
5	Shanghai Le Bonta	Jiangsu Hua Sun	3	Other expenses	1,434	According to the general conditions	-
5	Shanghai Le Bonta	Shanghai Le Ho	3	Other payables	1,706	According to the general conditions	-

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No. (Note 1)	Name of Company	Counterparty	Relationship (Note 2)	Transactions Details			
				Financial Statement Accounts	Amount (Note 4)	Payment Terms	% to Consolidated Total Sales or Assets (Note 3)
5	Shanghai Le Bonta	Shanghai Le Ho	3	Financing payables	\$ 54,245	Interest rate 2.000%–2.650% per annum	0.2%
5	Shanghai Le Bonta	Shanghai Le Ho	3	Interest expenses	706	Interest rate 2.000%–2.650% per annum	-
5	Shanghai Le Bonta	Shanghai Le Min	3	Other payables	1,140	According to the general conditions	-
5	Shanghai Le Bonta	Shanghai Le Min	3	Financing payables	36,241	Interest rate 2.000%–2.650% per annum	0.1%
5	Shanghai Le Bonta	Shanghai Le Min	3	Interest expenses	472	Interest rate 2.000%–2.650% per annum	-
6	Shanghai Le Ben De	Dermalab	3	Trade payables	490	According to the general conditions	-
6	Shanghai Le Ben De	Dermalab	3	Purchases	2,193	According to the general conditions	-
7	Shanghai Le Ben De	Jiangsu Hua Sun	3	Purchases	292	According to the general conditions	-
8	Dermalab	Labo	1	Accounts receivable	83	According to the general conditions	-
8	Dermalab	Labo	1	Other receivables	33,435	According to the general conditions	0.1%
8	Dermalab	Labo	1	Trade payables	29	According to the general conditions	-
8	Dermalab	Labo	1	Sales	3,200	According to the general conditions	-

Note 1: Where the parent company and its subsidiaries do business with each other, information shall be stated separately in the “No.” column and numbered as follows:

- Parent company is 0.
- Subsidiaries are numbered in order by Arabic numerals from 1.

Note 2: The related parties have the following three relationships:

- Parent company to its subsidiaries.
- Subsidiaries to its parent company.
- Subsidiaries to subsidiaries.

Note 3: The transaction amounts are calculated as percentage of consolidated total revenue or total assets; balance sheet accounts are calculated as percentage of consolidated total assets; amounts of income statement accounts are calculated as percentage of consolidated total revenues.

Note 4: The amounts presented above were eliminated upon consolidation.

Table 7

Standard Foods Corporation and Subsidiaries

Information on investee companies (excluding mainland invested companies)

For the six months ended June 30, 2026

(In Thousands of New Taiwan Dollars)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		Held as of the end of the period			Net Income (Loss) of the Investee	Share of Profits (Loss)	Note
				End of the period	End of last year	Shares	%	Carrying Amount			
Standard Foods Corporation	Accession Limited	Tortola, British Virgin Islands	Investing	\$ 3,936,267	\$ 3,936,267	123,600,000	100%	\$ 3,998,948	(\$ 6,637)	(\$ 6,914) (Note 1)	Subsidiary (Note 4)
	Standard Investment (Cayman) Limited	Grand Cayman, Cayman Islands	Investing	4,931,225	4,931,225	157,147,892	100%	4,304,402	(396,004)	(396,004)	Subsidiary (Note 4)
	Standard Dairy Products Taiwan Ltd.	Taipei, Taiwan	Manufacture and sale of dairy products and beverages	300,853	300,853	30,000,000	100%	1,315,560	200,973	190,984 (Note 2)	Subsidiary (Note 4)
	Chang Hui Ltd.	Taipei, Taiwan	Investing	230,000	230,000	24,100,000	100%	510,400	9,892	9,892	Subsidiary (Note 4)
	Domex Technology Corporation	Hsinchu, Taiwan	Manufacture and sale of computer peripherals and computer appliances	114,116	114,116	10,374,399	52%	269,173	23,018	11,971	Subsidiary (Note 4)
	Standard Beverage Company Ltd.	Taipei, Taiwan	Manufacture and sale of beverages	79,072	79,072	7,907,000	100%	78,405	(400)	(400)	Subsidiary (Note 4)
	Standard Foods, LLC.	U.S.A.	Sale of health food	9,056	9,056	Note 3	100%	9,555	-	-	Subsidiary (Note 4)
	SF NUTRA PTE. LTD.	Singapore	Food trading	38,986	38,986	1,309,095	100%	22,737	(13)	(13)	Subsidiary (Note 4)
	Newtrin Holding PTE. LTD.	Singapore	Investing	78,865	78,865	2,500,000	100%	68,417	(9,254)	(9,254)	Subsidiary (Note 4)
	Accession Limited	Dermalab S.A.	Development and sale of cosmetics	379,489	379,489	4,050	100%	188,327	(14,103)	-	Sub-subsidiary (Note 4)
Dermalab S.A.	Swissderma SL	Spain	Sale of cosmetics	96	96	3,000	100%	-	-	-	Third-tier subsidiary (Note 4)
	Labo AG	Switzerland	Day Spa Center	27,195	27,195	900	100%	(17,558)	(9,228)	-	Third-tier subsidiary (Note 4)
	Standard Investment (Cayman) Limited	Hong Kong	Investing	4,927,405	4,927,405	157,021,892	100%	4,303,881	(395,854)	-	Sub-subsidiary (Note 4)
Newtrin Holding PTE. LTD.	Newtrin Healthcare Foods Japan Co., Ltd.	Japan	Manufacturing and selling nutritional products	11,066	11,066	10,000	100%	8,655	(170)	-	Sub-subsidiary (Note 4)
	Newtrin Healthcare Foods Vietnam Company Limited	Vietnam	Selling nutritional products	3,274	3,274	Note 3	100%	3,039	(12)	-	Sub-subsidiary (Note 4)
Shanghai Dermalab Corporation	Rotiva International Limited	Hong Kong	Sale of cosmetics	147	90	32,989	100%	13	(105)	-	Fourth-tier subsidiary (Note 4)

Note 1: This amount represents the share of loss from the investee of NT\$6,637 thousand, less the adjustment for unrealized gains from upstream and downstream transactions of NT\$277 thousand.

Note 2: This amount represents the share of profit from the investee of NT\$200,973 thousand, less the adjustment for unrealized gains from upstream transactions of NT\$9,989 thousand.

Note 3: This is a limited company with no issued shares.

Note 4: The amounts presented above were eliminated upon consolidation.

Table 8

Standard Foods Corporation and Subsidiaries

INFORMATION ON INVESTMENTS IN MAINLAND CHINA

For the six months ended June 30, 2026

(In Thousands of New Taiwan Dollars)

Investee Company in Mainland China	Main Businesses and Products	Paid-in Capital	Method of Investment (Note 1)	Accumulated Outward Remittance for Investment from Taiwan at the Beginning of the Period	Remittance or Recovery of Funds		Accumulated Outward Remittance for Investment from Taiwan at the End of the Period	Net Income (Loss) of the Investee	% of Ownership of Direct or Indirect Investment	Investment Profit (Loss) Recognized (Note 2)	Carrying amount of investment as of the end of the period	Accumulated Repatriation of Investment Income at the End of the Period	Note
					Outward	Inward							
Shanghai Standard Foods Co., Ltd.	Manufacture and sale of edible oils and nutritious foods	\$ 3,949,575	(2) (Note 3)	\$ 3,949,575 (Note 4)	\$ -	\$ -	\$ 3,949,575 (Note 4)	\$ 12,446	100.0%	\$ 13,781 (Note 9)	\$ 3,646,432	\$ -	Note 12
Standard Investment (China) Co., Ltd.	Investment and sales of edible oil products and nutritional foods, etc.	3,755,530	(2) (Note 5)	3,718,677 (Note 5)	-	-	3,718,677 (Note 5)	(310,807)	99.0%	(307,699) (Note 9)	3,609,806	-	Note 12
Shanghai New Vitality Health Technology (Group) Co., Ltd.	Sale of health foods and cosmetic goods, and import/export trade	664,630	(2) (Note 5)	217,434 (Note 5)	-	-	217,434 (Note 5)	(78,361)	99.0%	(77,577) (Note 10)	(19,794)	-	Note 12
Standard Foods (China) Co., Ltd.	Manufacture and sale of edible oils and nutritious foods	2,600,443	(3) (Note 6)	- (Note 6)	-	-	- (Note 6)	95,616	99.0%	101,114 (Note 9)	3,319,484	-	Note 12
Shanghai Dermalab Corporation	Sale of health foods and cosmetic goods, and import/export trade	93,989	(3) (Note 7)	- (Note 7)	-	-	- (Note 7)	(10,165)	99.0%	(10,063) (Note 10)	(114,909)	-	Note 12
Le Bonta Wellness Co., Ltd.	Sale of nutritional foods and engage in import and export business	284,127	(3) (Note 7)	181,048 (Note 7)	-	-	181,048 (Note 7)	(34,258)	99.0%	(33,915) (Note 10)	(501,490)	-	Note 12
Shanghai Le Ben De Health Technology Co., Ltd.	Sales of health and beauty products and related services	31,220	(3) (Note 4 and 7)	31,220 (Note 4)	-	-	31,220 (Note 4)	352	99.0%	348 (Note 10)	35,719	-	Note 12
Standard Foods (Xiamen) Co., Ltd.	Manufacture and sale of edible oils and nutritious foods	1,307,582	(3) (Note 6)	- (Note 6)	-	-	- (Note 6)	10,612	99.0%	17,830 (Note 10)	2,252,580	-	Note 12
Shanghai Le Ho Industrial Co., Ltd.	Management of properties	607,717	(2) (Note 5)	607,717 (Note 5)	-	-	607,717 (Note 5)	(6,428)	100.0%	(6,428) (Note 10)	438,150	-	Note 12
Shanghai Le Min Industrial Co., Ltd.	Management of properties	378,009	(2) (Note 5)	378,009 (Note 5)	-	-	378,009 (Note 5)	(4,013)	100.0%	(4,013) (Note 10)	274,535	-	Note 12
Jiangsu Hua Sun Health Technology Co., Ltd.	Develop brands and products in the field of health foods and special nutritious foods	315,921	(3) (Note 8)	- (Note 8)	-	-	- (Note 8)	(34,296)	99.0%	(33,953) (Note 10)	127,928	-	Note 12

Accumulated Outward Remittance for Investment in Mainland China at the End of the Period	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on the Amount of Investment Stipulated by Investment Commission, MOEA
\$9,136,959	\$9,874,201	Unlimited amount of investment (Note 11)

- Note 1: The investment methods are classified into the following three types:
- Direct investment in mainland China.
 - Indirect investment in mainland China through companies registered in a third region. (Please specify the investor company in a third region.)
 - Other methods.
- Note 2: For the investment income (loss) recognized in the current period:
- There was no investment income (loss) recognized due to the investment still being in the development stage.
 - The investment income (loss) was determined based on the following basis:
 - The financial statements were audited and certified by an international accounting firm in cooperation with an accounting firm in ROC.
 - The financial statements were audited by the CPA of the parent company in Taiwan.
 - Others.
- Note 3: Accession Ltd. is the investor company in a third region.
- Note 4: There was no difference between the beginning and ending balances of the accumulated investment remitted from Taiwan during the current period, amounting to NT\$4,034,074 thousand. Of this amount, NT\$53,279 thousand was retained in Accession Limited, and the remaining NT\$3,980,795 thousand originally represented the accumulated investment in Shanghai Standard Foods Co., Ltd. However, in July 2015, Shanghai Standard Foods Co., Ltd. spun off assets amounting to NT\$31,220 thousand to establish Shanghai Le Ben De Health Technology Co., Ltd. After the spin-off, the cumulative investment amounts in Shanghai Standard Foods Co., Ltd. and Shanghai Le Ben De Health Technology Co., Ltd. were NT\$3,949,575 thousand and NT\$31,220 thousand, respectively.
- Note 5: Standard Corporation (Hong Kong) Ltd. is the investor company in a third region.
- Note 6: The company in mainland China was reinvested through a company registered in mainland China, namely Standard Investment (China) Co., Ltd.
- Note 7: The company in mainland China was reinvested through a company registered in Mainland China, namely Shanghai New Vitality Health Technology (Group) Co., Ltd.
- Note 8: This is a newly established company resulting from the spin-off of Shanghai Le Bonta Wellness Co., Ltd. The investment company in Mainland China is Shanghai New Vitality Health Technology (Group) Co., Ltd.
- Note 9: The basis for recognition of investment profit and loss is Note 2.b. Item 3) is based on the financial statements of the investee reviewed by CPAs of the parent company in Taiwan during the same period.
- Note 10: The basis for recognition of investment profit and loss is Note 2.b. Item 3) is based on the financial statements of the investee that have not been reviewed by any CPA during the same period.
- Note 11: The Company has obtained a valid Operational Headquarters certificate issued by the Industrial Development Bureau of the Ministry of Economic Affairs. Therefore, in accordance with the regulations of the Investment Commission of the Ministry of Economic Affairs, there is no upper limit on the amount of investment.
- Note 12: The amounts presented above were eliminated upon consolidation.