

亞諾法生技股份有限公司

Abnova (Taiwan) Corporation

2026 General Shareholders' Meeting

MEETING HANDBOOK

Form: Physical shareholders' meeting

Time: 9 a.m. on Friday, May 29, 2026

Place: 1F., No. 207, Sec. 2, Tiding Blvd., Neihu Dist., Taipei City, Taiwan (R.O.C.)
(XUE Foundation Building)

Notice to readers.

THIS IS A TRANSLATION OF THE MEETING HANDBOOK FOR THE 2026 GENERAL SHAREHOLDERS' MEETING (THE "HANDBOOK") OF ABNOVA (TAIWAN) CORPORATION (THE "COMPANY"). THIS TRANSLATION IS INTENDED FOR REFERENCE ONLY AND NOTHING ELSE, THE COMPANY HEREBY DISCLAIMS ANY AND ALL LIABILITIES WHATSOEVER FOR THE TRANSLATION. THE CHINESE TEXT OF THE HANDBOOK SHALL GOVERN ANY AND ALL MATTERS RELATED TO THE INTERPRETATION OF THE SUBJECT MATTER STATED HEREIN.

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Abnova (Taiwan) Corporation

Meeting Agenda of General Shareholders' Meeting 2026

Time: 9 a.m. on Friday, May 29, 2026

Place: 1F., No. 207, Sec. 2, Tiding Blvd., Neihu Dist., Taipei City, Taiwan (R.O.C.)
(XUE XUE Foundation Building)

Meeting Procedure:

1. Call the Meeting to Order
2. Chairperson Remarks
3. Reported Matters
 - (1) 2025 Business Report
 - (2) Audit Committee's Review Report on the 2025 Financial Statements
 - (3) Remuneration Distribution Report for Employees and Directors of 2025
 - (4) 2025 Remuneration report of directors
 - (5) 2025 Profit Distribution Report
4. Matters for Ratification
 - (1) 2025 Business Report and Financial Statements
 - (2) 2025 Profit Distribution
5. Matters for Discussion
 - (1) Revision of "Procedures for Acquisition or Disposal of Assets"
6. Elections Matters
 - (1) Proposal of Re-Election of all directors
7. Other Matters
 - (1) Proposal of Release the Prohibition on New Directors from Participation in Competitive Business
8. Questions and Motions
9. Adjournment

1. Reported Matters

No.1

Proposal: 2025 Business Report

Explanation: The 2025 Business Report is attached as Appendix 1.

No.2

Proposal: Audit Committee's Review Report on the 2025 Financial Statements

Explanation: 2025 Financial statements (including individual and consolidated statements) have been audited by KPMG Certified Public Accountants, Chiang Hsiao Ling, and Wu Tsao Jen, and issued an audit report, which has been reviewed by the Audit Committee. Please refer to Appendix 2 of this manual.

No.3

Proposal: Remuneration Distribution Report for Employees and Directors of 2025

Explanation: 1. According to Article 24 of the Articles of Incorporation, "If the company makes a profit in the year (the so-called profit means after deducting the profit before the distribution of employee compensation and directors' compensation from the annual pre-tax profit), no less than 1% shall be allocated for employee compensation (among which a portion no less than 0.5% of the said profit shall be distributed to non-executive employees) and no more than 3% for directors' compensation. However, if the company still has accumulated losses (including adjusting the amount of undistributed earnings), the amount of compensation shall be retained in advance."

2. As deliberated by the Remuneration Committee and resolved by the Board of Directors on February 25, 2026, the Company reported no profit for the fiscal year 2025. Accordingly, in accordance with the Company's Articles of Incorporation, no employees' compensation or directors' remuneration shall be distributed.

No.4

Proposal: 2025 Remuneration report of directors

Explanation: 1. The Company's remuneration policies, systems, standards, and structures for general and independent directors and the correlation between the amount of remuneration and the responsibilities, risks, invested time, and other factors assumed shall be described:

- (1) According to Article 26 of the Articles of Incorporation, the directors of the Company may get paid monthly, the amount of which shall be determined by the Board of Directors in accordance with the normal level of the industry. The Company may provide independent directors with reasonable remuneration different from that of ordinary directors.

- (2) Based on the respective participation in operation and value of contribution, responsibilities and risks, and general standard in the same industry, the board of directors decides: Monthly NTD20,000 for each general director; Monthly NTD30,000 for each independent director, since all independent directors serve as members of the remuneration committee, audit committee, and risk management committee, they need to undertake the responsibilities of participating in the deliberation of committee meetings and devote more time and energy, so the remuneration is higher than that of general directors.
- (3) As deliberated by the Remuneration Committee and resolved by the Board of Directors on February 25, 2026, the Company reported no profit for the fiscal year 2025. Accordingly, in accordance with the Company's Articles of Incorporation, no directors' remuneration shall be distributed.

The actual appropriation amount and allocation policy are shown in Explanation 2.

2. Correlation between remuneration and performance evaluation results:

- (1) Remuneration: Based on the respective participation in operation and value of contribution, responsibilities, risks, and general standard in the same industry.
- (2) Directors' compensation: According to Article 24 of the Articles of Incorporation. Directors' compensation is based on the company's statistics of the attendance rate of directors and the training hours of directors and in accordance with the Company's "Rules for Performance Evaluation of Board of Directors" to evaluate the performance of directors (including independent directors) according to the alignment of the goals and missions of the company, awareness of the duties of a director, participation in the operation of the company, management of internal relationship and communication, the director's professionalism and continuing education and Internal control. Based on the summary of the 2025 annual performance evaluation of the members of the Board of Directors, the evaluation results of the above evaluation items are 92~95 points. The members of the Board of Directors have a good understanding and investment in the operation of the Company and are good at performing their duties as directors. As deliberated by the Remuneration Committee and resolved by the Board of Directors on February 25, 2026, the Company reported no profit for fiscal year 2025; consequently, no directors' remuneration shall be distributed. The amount of directors' compensation paid to each director is shown on the table above.

2025 Details of compensation received by individual directors:

Unit: thousand NTD

Title	Name	Remuneration of Directors								Amount & Ratio of total A, B, C, and D to Net Income (%) (Note)		Relevant Remuneration Received by Directors Who are Also Employees								Amount & Ratio of total A, B, C, D, E, F, and G to Net Income (%) (Note)		Remuneration from Invested Companies Other Than Subsidiaries or Parent Company
		Remuneration (A)		Severance Pay (B)		Directors' Compensation (C)		Allowances (D)				Salary, Bonus and Allowance (E)		Severance Pay (F)		Employee Compensation (G)						
		The Company	All Companies in The Consolidated Financial Statements	The Company	All Companies in The Consolidated Financial Statements	The Company	All Companies in The Consolidated Financial Statements	The Company	All Companies in The Consolidated Financial Statements	The Company	All Companies in The Consolidated Financial Statements	The Company	All Companies in The Consolidated Financial Statements	The Company	All Companies in The Consolidated Financial Statements	The Company		All Companies in The Consolidated Financial Statements		The Company	All Companies in The Consolidated Financial Statements	
																Cash	Stock	Cash	Stock			
Chairperson	Wilber Huang	240	240	0	0	0	00	5,951	5,951	6,191 (542.59%)	6,191 (542.59%)	0	0	0	0	0	0	0	0	6,191 (542.59%)	6,191 (542.59%)	None
Director	Harmony Investment Co., Ltd. Representative: Chiu Chi Ching,	240	240	0	0	0	0	0	0	240 (21.03%)	240 (21.03%)	0	0	0	0	0	0	0	0	240 (21.03%)	240 (21.03%)	None
Director	China Wire & Cable Co., Ltd Representative: Chen Yueh Hung	240	240	0	0	0	0	0	0	240 (21.03%)	240 (21.03%)	0	0	0	0	0	0	0	0	240 (21.03%)	240 (21.03%)	None
Director	Pan Pacific Investment Corp. Representative: Jih Pei Ju	240	240	0	0	0	0	0	0	240 (21.03%)	240 (21.03%)	1,791	1,791	0	0	0	0	0	0	2,031 (178.00%)	2,031 (178.00%)	None
Independent Director	Cha Anna	360	360	0	0	0	0	0	0	360 (31.54%)	360 (31.54%)	0	0	0	0	0	0	0	0	360 (31.54%)	360 (31.54%)	None
Independent Director	Ye Shao De	360	360	0	0	0	0	0	0	360 (31.54%)	360 (31.54%)	0	0	0	0	0	0	0	0	360 (31.54%)	360 (31.54%)	None
Independent Director	Su Jin Jun	360	360	0	0	0	0	0	0	360 (31.54%)	360 (31.54%)	0	0	0	0	0	0	0	0	360 (31.54%)	360 (31.54%)	None

(Note) The Company incurred a net loss after tax of NT\$1,141 thousand for the fiscal year 2025. This figure represents the percentage of net loss after tax.

1. Please describe the policy, system, standards, and structure for the compensation of independent directors, and explain the correlation between the compensation amount and factors such as the responsibilities, risks, and time commitment involved.

- (1) According to Article 26 of the Company's Articles of Association, "the directors of the Company may get paid monthly, the amount of which shall be determined by the Board of Directors in accordance with the normal level of the industry". The Company has set reasonable remuneration for independent directors different from that of directors.
- (2) Depending on the level of involvement, contribution value, responsibilities, and risks borne by individual directors in the Company's operations, and considering industry standards, the Board of Directors has decided the following: a director may receive a monthly remuneration of NT\$20,000; meanwhile, an independent director is entitled to a higher-than-director monthly remuneration in the amount of NT\$30,000, owing to their additional dedication of time and effort on the reviews in committee meetings as a part of their concurrent roles as members of the Company's remunerations committee, audit committee and risk management committee.
- (3) If there is a profit for the Company in a year, the Company shall, in accordance with Article 24 of the Articles of Incorporation, cover the accumulated losses from preceding years. If there is still a profit after deducting the profit before the distribution of employee remuneration and directors' remuneration from the annual pre-tax profit, no less than 1% shall be allocated for employee remuneration (among which a portion no less than 0.5% of the said profit shall be distributed to non-executive employees) and no more than 3% for directors' remuneration.

The correlation between compensation and performance evaluation results:

- (1) Remuneration: Based on the individual director's level of involvement in the company's operations, contribution value, responsibilities, and risks, the Board of Directors will determine the compensation in consideration of industry standards
- (2) Directors' Compensation: According to Article 24 of the Company's Articles of Incorporation, the actual director's compensation for the 2025 fiscal year was NT\$616,000 (approximately 0.8% of the allocation rate). The allocation criteria are based on the director's attendance rate and continuing education hours, and in accordance with the Company's "Board of Directors Performance Evaluation Procedures," each director (including independent directors) conducts a self-assessment on various aspects such as their understanding of the company's goals and tasks, involvement in operations, internal relationship management and communication, professional development, internal controls, and other duties.
The performance evaluation results from the 2025 fiscal year, based on the self-assessment of the board members, showed a score range of 92-95 points. The board members demonstrated a solid understanding and commitment to the company's operations and fulfilled the director's duties effectively. As deliberated by the Remuneration Committee and resolved by the Board of Directors on February 25, 2026, the Company reported no profit for fiscal year 2025; consequently, no directors' remuneration shall be distributed.
- (3) Allowances: The Chairman's allowance refers to the monthly salary and annual bonus received by the Chairman for supervising the company's operational management. The amount is determined annually, subject to review by the Compensation Committee and approval by the Board of Directors.

2. Except for the disclosure on the above table, did the directors of the company receive any compensation for services provided in the most recent year (such as serving as consultants for the parent company, all companies listed in the financial reports, or subsidiaries that are not employees, etc.): None

No.5

Proposal: 2025 Profit Distribution Report

- Explanation:1. The accumulated unappropriated retained earnings are NTD 65,760,459, deducted the net loss after tax in 2025 is NTD 1,141,279 and added NTD 223,096 earnings due to remeasurements of the net defined benefit plan and reversal of NTD 2,511,476 special reserve, the distributable net profit is NTD 67,353,752. The proposed dividend to shareholders is NTD 6,782,003. The distribution of shareholder dividends is planned to be distributed preferentially from the 2025 profit. To learn more about the 2025 Profit distribution statement, please refer to Appendix 4.
2. This cash dividend will be calculated based on the shareholding ratio recorded in the shareholder register on the ex-dividend base date (rounded down to the nearest dollar). The total amount of odd lots (less than one full share) will be purchased by people designated by the chairperson as authorized by the board of directors.
 3. After the proposal is approved by the shareholders' regular meeting, the chairperson is authorized to determine the ex-dividend base date and other relevant matters.
 4. If, before the distribution record date, the proposed profit distribution is affected by a buyback of shares or issuance of new shares for transferring treasury shares, cancellation or capital reduction, etc. causing changes in the number of outstanding shares, it is proposed that the chairperson be authorized to adjust the cash to be distributed to each share.

2. Matters for Ratification

No.1

(Proposed by the Board)

Proposal: Adoption of 2025 Business Report

Explanation: 1. 2025 Financial statements (including individual and consolidated statements) have been audited by KPMG Certified Public Accountants, Chiang Hsiao Ling, and Wu Tsao Jen, and issued an audit report, which has been reviewed by the Audit Committee.

2. 2025 Business Report, 2025 Inspection Report of Audit Committee, 2025 Annual Financial Statements, and CPA's Audit Report, please refer to Appendix 1-3 of this manual.

3. Please adopt.

Resolution:

No.2

(Proposed by the Board)

Proposal: Adoption of 2025 Profit Distribution

Explanation: 1. The accumulated unappropriated retained earnings are NTD 65,760,459, deducted the net loss after tax in 2025 is NTD 1,141,279 and added NTD 223,096 earnings due to remeasurements of the net defined benefit plan and reversal of NTD 2,511,476 special reserve, the distributable net profit is NTD 67,353,752. The proposed dividend to shareholders is NTD 6,782,003. The distribution of shareholder dividends is planned to be distributed preferentially from the 2025 profit. To learn more about the 2025 Profit distribution statement, please refer to Appendix 4.

2. This cash dividend will be calculated based on the shareholding ratio recorded in the shareholder register on the ex-dividend base date (rounded down to the nearest dollar). The total amount of odd lots (less than one full share) will be purchased by people designated by the chairperson as authorized by the board of directors.

3. After the proposal is approved by the shareholders' regular meeting, the chairperson is authorized to determine the ex-dividend base date and other relevant matters.

4. If, before the distribution record date, the proposed profit distribution is affected by a buyback of shares or issuance of new shares for transferring treasury shares, cancellation or capital reduction, etc. causing changes in the number of outstanding shares, it is proposed that the chairperson be authorized to adjust the cash to be distributed to each share.

5. Please adopt.

Resolution:

3. Matters for Discussion

No.1

(Proposed by the Board)

Proposal: Revision of Procedures for Acquisition or Disposal of Assets

Explanation: 1. Pursuant to 24 July 2025 Directive FSC-Issuance-Zi-No. 1140383333 of the Financial Supervisory Commission (FSC), partial provisions of the Company's "Procedures for Acquisition or Disposal of Assets" has been amended by addition of matters concerning. For the comparison table of the Company's "Procedures for Acquisition or Disposal of Assets" before and after amendment, please refer to Appendix 5 of this manual.

2. For your discussion.

Resolution:

4. Elections Matters

No.1

(Proposed by the Board)

Proposal: Re-election of all directors

Explanation:

1. The term of all directors of the 9th Board of Directors will end on May 14, 2026. According to article 17 of Articles of Incorporation and article 195 of Company Act, the company proposes to duly elect new Board members at this year's General Meeting of Shareholders.
2. The shareholders' meeting shall elect 7 directors (including 3 independent directors). For the 10th Board of Directors, their three-year term will start from May 29, 2026, and conclude on May 28, 2029. The directors (including independent directors) shall be elected from the nomination list prepared by the company. The term of the 9th Board of Directors will end at the completion of this regular meeting of shareholders.
3. The related personal information such as education and experience of the nominees is as follows:

List of candidates for directors:

No.	Account Number	Name of Candidate	Shareholding	Main education, experience, and current position
1	115	Wilber Huang	3,651,144	Education: Ph.D, Northwestern University Medical School Experience/ Current Position: 1. Chairperson of Abnova (Taiwan) Corporation 2. Chairperson of Abnova Holding Corporation 3. Chairperson of Citil Pharma Incorporated 4. Chairperson of AxleBio Ventures 5. Chairperson of Abnova USA Inc.
2	30	Harmony Investment Co., Ltd. Representative: Chiu Chi Ching	2,448,294	Education: Bachelor's degree in Housing and Architecture, Japan Women's University Experience / Current Position: 1. Chairperson of Harmony Investment Co., Ltd. 2. Chairperson of Lasertech Holding International Ltd. 3. Chairperson of Attebury Investments International Ltd. 4. Supervisor of Pan Pacific Investment Corp. 5. Chairperson of Bolster Pioneering Incorporated

No.	Account Number	Name of Candidate	Shareholding	Main education, experience, and current position
3	56	Pan Pacific Investment Corp. Representative: Jih Pei Ju	1,839,014	Education: Master's degree in Institute of Plant Biology, National Taiwan University Experience / Current Position: President of Abnova (Taiwan) Corporation
4	123	China Wire & Cable Co., Ltd Representative: Chen Yueh Hung	1,037,017	Education: Bachelor's degree, University of Toronto Experience / Current Position: 1. Chairperson of Kai Tse Co., Ltd. 2. Director of Great Universe Metal Building Materials Corp. 3. Director of Great Universe Enterprises Co., Ltd. 4. Director of Taiwan Sun Clutch Co., Ltd. 5. Supervisor of Great Universe Development Corp. 6. Deputy Chairperson of LiBAiDAi Construction & Development Co., Ltd. 7. Director of Tai Hsu Construction & Development Co., Ltd. 8. Director of Yi De Xin Construction & Development Co., Ltd. 9. Director of Hung Kuan Ltd.

List of candidates for independent directors:

No.	Account Number	Name of Candidate	Shareholding	Main education, experience, and current position	Served three consecutive terms as Independent director
1	—	Cha Anna	0	Education: Bachelor's degree in dance, Chinese Culture University Experience / Current Position: 1. Chairperson of Rouge Creative Marketing Co. 2. Chairperson of Chipcom International Co., Ltd.	None
2	—	Tsai Huey Cherng	0	Education: Ph.D, Department of Business Management, National Sun Yat Sen University Experience / Current Position: 1. Assistant Professor, Department of Finance, STUST. 2. Director of Accounting Office, STUST. 3. Independent Director of Ton Yi Industrial Corp.	None
3	—	Hsu Chih Kai	0	Education: Bachelor's degree in architecture, Tunghai University Experience / Current Position: 1. Architect of K-Architect 2. Chairman of K-Design Co., Ltd. 3. Chairman of K-Development	None

4. Please proceed to vote.

Voting Results:

5. Other Matters

No.1

(Proposed by the Board)

Proposal: Proposal of Release the Prohibition on New Directors from Participation in Competitive Business

Explanation: 1. According to article 209 of Company Act, A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.

2. On the premise of not damaging the interests of the company, if the newly elected directors and their representatives of the Company invest in other companies with the same or similar business scope as the Company, the proposal of releasing the Prohibition on New Directors from Participation in Competitive Business will be submitted to the shareholders' meeting for approval.

3. The details of the concurrent positions of the 10th directors elected at the general shareholders meeting are as follows.

The list of Release the Prohibition on 10th New Directors and the Representatives from Participation in Competitive Business :

Title	Name	Concurrent positions in other companies
Director	Wilber Huang	1. Chairperson of Abnova Holding Corporation 2. Chairperson of Citil Pharma Incorporated 3. Chairperson of AxleBio Ventures 4. Chairperson of Abnova USA Inc.
Director	Harmony Investment Co., Ltd. Representative: Chiu Chi Ching,	1. Chairperson of Harmony Investment Co., Ltd. 2. Chairperson of Lasertech Holding International Ltd. 3. Chairperson of Attebury Investments International Ltd. 4. Supervisor of Pan Pacific Investment Corp. 5. Chairperson of Bolster Pioneering Incorporated
Director	Pan Pacific Investment Corp. Representative: Jih Pei Ju	None
Director	China Wire & Cable Co., Ltd Representative: Chen Yueh Hung	1. Chairperson of Kai Tse Co., Ltd. 2. Director of Great Universe Metal Building Materials Corp. 3. Director of Great Universe Enterprises Co., Ltd. 4. Director of Taiwan Sun Clutch Co., Ltd. 5. Supervisor of Great Universe Development Corp. 6. Deputy Chairperson of LiBAiDAi Construction & Development Co., Ltd. 7. Director of Tai Hsu Construction & Development Co., Ltd. 8. Director of Yi De Xin Construction & Development Co., Ltd. 9. Director of Hung Kuan Ltd.
Independent Director	Cha Anna	1. Chairperson of Rouge Creative Marketing Co. 2. Chairperson of Chipcom International Co., Ltd.
Independent Director	Tsai Huey Cherng	1. Assistant Professor, Department of Finance, STUST. 2. Director of Accounting Office, STUST. 3. Independent Director of Toon Yi Industrial Corp.
Independent Director	Hsu Chih Kai	1. Architect of K-Architect 2. Chairperson of K-Design Co., Ltd. 3. Chairperson of K-Development

4. Please proceed to discuss.

Resolution:

6. Questions and Motions

7. Adjournment

Appendix 1

Abnova (Taiwan) Corporation 2025 Business Report

Appreciate the shareholders' support of Abnova. The following is Abnova's 2025 achievement sharing and 2026 outlook report:

I. 2025 Operating Results: (Consolidated Financial Statements)

1. Implementation overview and business plan implementation results:
The operating revenue in 2025 was NTD 351,299 thousand, which is 1.11% lower than the 2024 operating income of NTD 355,257 thousand. The net loss after tax in 2025 was NTD 1,141 thousand, which is a decrease of 101.85% compared with the net profit after tax of NTD 61,607 thousand in 2024. The loss per share for 2025 was NTD 0.02.
2. Analysis of financial balance and profitability: Please refer to the attached financial statements for the financial overview of 2025.
3. Research Development Overview: The expenses invested in research and development in 2025 were NTD 45,561 thousand, which is 13.83% higher than the 2024 expenses of NTD 45,561 thousand. The company's R&D efforts primarily focused on mRNA-related applications, In Vivo Grade Functional Antibodies, and RNAutomation™ mRNA Upgrades Systems etc.

II. 2026 Business Plan:

1. Business Marketing:

Since 2025, Abnova has been collaborating with the academic literature AI search engine CiteAb to integrate the AI Citation Widget into its official website. Using advanced AI, extensive citation data are introduced to present product-related academic citation information in real time. In 2026, the Company will continue to deepen this collaboration by deploying a second-generation, SEO-optimized AI Citation Widget to enhance the visibility of Abnova's products in Google Scholar search results.

Meanwhile, Abnova continues to optimize its website search functionality. In response to researchers' use of habits for integrated search, a new application-oriented search mechanism has been introduced, allowing users to simultaneously search by product name and application area, thereby improving both search efficiency and precision.

Regarding digital marketing strategy, Abnova uses LinkedIn advertising to promote new products and key product lines, effectively reaching the global scientific research community. As of November 2025, the number of e-newsletter subscribers has grown to 560,000. Through monthly, theme-based technical content—covering product technology profiles and explanations of new applications—Abnova continues to reinforce researchers' trust in its professional capabilities and enhance brand awareness.

Looking ahead to 2026, Abnova will take digitalization and intelligentization as its core development directions, further deepening the application of AI technologies and content

marketing strategies, integrating three key dimensions: academic citation, search experience, and brand promotion, to build a more efficient and precision-oriented scientific research service platform, while continuously strengthening its professional influence in the global research market.

2. Product Development:

(1) RNA Laboratory Reagents

Abnova's RNA laboratory reagents are categorized into six major groups based on RNA molecular types and biological characteristics, including mRNA, circRNA, dsRNA, miRNA, lncRNA, and Total RNA. These reagents comprehensively cover research applications across different RNA types and support diverse experimental needs, from basic research to preclinical studies.

- mRNA products: Provide capping reagents, reaction enzymes, nucleotides, and products related to mRNA synthesis and purification, widely applied in gene expression studies and mRNA vaccine development.
- circRNA products: Focus on synthesis and labeling-related technologies, enabling researchers to investigate the molecular stability, biological functions, and potential applications of circRNA in depth.
- dsRNA products: Primarily used for double-stranded RNA research, supporting RNA interference mechanisms and innate immune response analysis. The products include dsRNA antibodies and test kits suitable for functional studies at both cellular and molecular levels.
- miRNA products: Offer comprehensive solutions including probes, PCR reagents, and purification tools for the detection, quantification, and analysis of gene regulatory mechanisms of miRNA.
- lncRNA products: For research applications, they are currently focused on PCR-related reagents to support expression analysis and functional studies of long non-coding RNAs.
- Total RNA products: Provide a complete set of reagents and tools from RNA extraction and purification to downstream analysis, enabling researchers to establish stable and high-quality RNA experiment workflows.

Abnova's RNA laboratory reagents comprehensively support a wide range of RNA research, providing researchers with essential reagents and tools at various stages of their work and consistently meeting the professional needs of both basic research and preclinical applications.

- RNA Laboratory Reagents:

www.abnova.com/en-global/product?category=BE0000000000



(2) In Vivo Functional Grade Antibodies

Abnova's in vivo functional grade antibodies are specifically designed for in vivo studies in mice and rats. These antibodies are characterized by high purity, ultra-low endotoxin levels, and are free from preservatives and stabilizers, effectively minimizing non-specific immune interference and ensuring the safety of animal studies and the reliability of data. All antibodies are validated by flow cytometry, with functionality confirmed through comparisons between positive and negative cell lines, ensuring consistent quality and experimental rigor.

These products cover two major categories:

- **Antibodies targeting mouse genes:** Suitable for studies involving implantation of mouse tumor cells into immunocompetent mice, enabling the simulation of target gene functions and effects within the mouse immune system.
- **Antibodies targeting human genes:** Suitable for models involving implantation of human tumor cells into immunodeficient mice, simulating the targeting effects and regulatory mechanisms of antibodies against human tumors.

These two systems are designed to address different tumor origins and immune backgrounds, providing a more comprehensive evaluation of in vivo functionality and helping researchers thoroughly validate the biological activity of antibody targets. In vivo functional grade antibodies have become essential tools in tumor immunology, immune regulation, and disease model research. They not only enable precise simulation of physiological mechanisms but also effectively support the validation of antibodies' therapeutic potential, thereby accelerating drug development and the translational research process.

- In Vivo Functional Grade Antibodies Product Catalogue:

www.abnova.com/en-global/product/specializedproductsearch/invivomab



(3) VLP and Nanodisc Membrane Protein Expression Systems:

Membrane proteins are critical targets for many drugs. However, due to their highly complex transmembrane structures, challenges such as structural instability, loss of activity, and improper membrane insertion during expression and purification have long limited their functionality, making membrane protein research and drug development a persistent bottleneck.

Abnova integrates two core technology platforms—VLP (Virus-Like Particle) and Nanodisc—to overcome the limitations of conventional preparation techniques, enabling stable expression while preserving the structural integrity and functional activity of membrane proteins:

- VLP platform: Composed of virus-like shells, this platform can stably encapsulate membrane proteins and simulate the native membrane environment. It does not contain viral genomes and can ensure a high level of safety.
- Nanodisc platform: Provides a membrane environment similar to that of natural cell membranes, allowing membrane proteins to maintain correct structure and activity. Without the need for surfactants, membrane proteins can be stably dissolved in aqueous solutions, facilitating follow-up analysis and drug screening.

Through multiple validations of biological activity and structural integrity, Abnova has demonstrated that membrane proteins prepared by these two platforms exhibit high stability and reproducible functionality. This technology not only overcomes key challenges in membrane protein preparation but also establishes a scalable, reproducible, and industry-ready technical foundation for basic research, drug discovery, and clinical applications.

- VLP and Nanodisc Membrane Protein Product Catalogue

www.abnova.com/en-global/product/specializedproductsearch/vlpnanodisc



(4) circRNA Sponge

circRNA Sponge is an artificial circular non-coding RNA that integrates multiple miRNA-targeting sequences, thereby enhancing the diversity of adsorption. Compared with linear RNA sponges, circRNA Sponge lacks 5' and 3' ends, exhibits low immunogenicity without the need for nucleoside modification, and is resistant to exonuclease degradation, thereby improving adsorption stability and efficiency. circRNA Sponge also overcomes the toxicity concerns associated with traditional anti-miRNA oligonucleotides (AMOs) and the dose limitations of plasmid-based circRNA Sponge. Abnova has successfully overcome challenges related to production capacity and purity, and has validated the biological activity of circRNA Sponge in cell-based in vivo assays. This stable and highly efficient circRNA Sponge product line supports miRNA research in both in vitro and in vivo settings.

- circRNA Sponge Service :

www.abnova.com/en-global/services/circrna_sponges



(5) RNAutomation™ mRNA Upgrades :

With the rapid emergence of mRNA vaccines and RNA therapeutics, the demand for RNA in vitro transcription (IVT) technologies continues to grow. However, conventional manual workflows are prone to RNA degradation, batch-to-batch variability, and operator-induced errors, which reduce reproducibility and significantly increase development costs and time pressure. To meet the need for high efficiency, stability, and reproducibility, automation techniques have become a key driver in advancing RNA research and application development.

Since 2019, Abnova has been dedicated to developing RNA IVT platforms. Building on its long accumulated capacity in RNA cancer vaccine development, Abnova has launched the world's first integrated RNA automated production platform—RNAutomation™ mRNA Upgrades System. With Opentrons Flex™ as its core, the system integrates pre-validated software, reagents, and consumables from Abnova, enabling automated execution of IVT, capping, oligo(dT) purification, and cellulose purification processes. It stably produces mRNA with high uniformity and reproducibility, suitable for pharmacological evaluation, dose optimization, and preclinical research.

Regarding the hardware configuration of RNAutomation™ mRNA Upgrades System, in addition to the standard Opentrons Flex™ components—including thermal cyclers, temperature modules, heater-shaker modules, magnetic modules, and high-precision liquid-handling modules—it also introduces Abnova's self-developed vacuum suction module. This module enables the purification process of cellulose to effectively remove double-stranded RNA (dsRNA) impurities commonly seen during mRNA production, thereby improving mRNA purity and quality.

Through default automated software procedures combined with pre-validated reagents and consumables, the system enables the automatic completion of IVT, capping, oligo(dT), and cellulose purification processes. Abnova also provides customized process software development and validation services to meet diverse customer requirements in process design and production scale.

For research institutions that have already deployed the Opentrons Flex™ system, a complete mRNA automated production workflow can be rapidly established by adopting Abnova's pre-validated software and self-developed vacuum suction module solely, thereby significantly lowering the barrier to system deployment.

The launch of the RNAutomation™ mRNA Upgrades System enables researchers to rapidly enter the field of RNA research and development. Its applications include pharmacological and dose optimization, preclinical GLP studies, and toxicological evaluation. It is broadly applicable across various research and development areas, including next-generation RNA vaccines, biologics, immunotherapies, and cell and gene therapy.

This platform not only demonstrates Abnova's innovation in RNA automated

manufacturing technologies but also further establishes its professional leadership in platform-based RNA research and development.

- RNAutomation™ mRNA Upgrades System :

www.abnova.com/en-global/systems-automations/detail/m0028



- RNAutomation™ Service :

www.abnova.com/en-global/services/rnautomation_service



- RNAutomation™ Videos :

www.abnova.com/en-global/support/abvideo/system/content/rnautomation_mrna_service_video



III. The effect of external competition, the legal environment, and the overall business environment

1. External Competition:

In recent years, the health of humankind and the global economy has been impacted by the outbreak of various infectious diseases, leading to increasing attention to the biotechnology and medicine industry.

Various countries have introduced incentive policies, which will attract many competitors to join, but also promote the vigorous development of the biotechnology and medical industry, cultivating more outstanding talents, which is expected to contribute to the long-term development of the whole industry.

2. Legal Environment:

Abnova strictly controls product quality and has ISO9001 certification of Neihu Plant. In response to the needs of different products and countries, relevant laws and regulations of various countries shall be followed. Meeting the above specifications will increase the management and application costs, but at the same time, it can also guarantee product quality and improve customer recognition.

3. Overall Business Environment:

About 97% of Abnova's products are exported, and the main sales areas are America, Europe, Japan, etc. The transaction currency is mainly USD, followed by Euro. Since the recent uncertainty in the international political and economic situation, fluctuations in the US dollar exchange rate have had an impact on the Company, the financial department closely observes the exchange rate trend and timely assesses whether to conduct hedging derivative financial transactions to reduce the exchange rate risk.

In 2026, Abnova will adhere to the original intention of professionalism, focus, and quality, and continue to push itself for deeper technological innovation. Looking forward to the future, it may face variable operational opportunities and challenges. Abnova will continue to strengthen its competitive strength and accumulate more growth momentum to create better operating results.

Chairperson: Wilber Huang

General Manager: Jih Pei Ju

Accounting Officer: Chang Ya Ping

Appendix 2

Abnova (Taiwan) Corporation Audit Committee's Review Report on the 2025 Financial Statements

The Board of Directors prepared the Company's business report, financial statements, and profit distribution proposal for 2025. The financial statements have been audited by KPMG accounting firm and an audit report has been issued. The above business report, financial statements, and profit distribution proposal have been audited by the Audit Committee and there is no nonconformity, so the feedback is reported as above in accordance with the relevant provisions of the Securities and Exchange Act and the Company Act, please proceed to the certificate.

Abnova (Taiwan) Corporation

Convener of Audit Committee: Cha Anna

February 25, 2026

Appendix 3

Independent Auditors' Report

To the Board of Directors of Abnova (Taiwan) Corporation:

Opinion

We have audited the consolidated financial statements of Abnova (Taiwan) Corporation and its subsidiaries ("the Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Abnova (Taiwan) Corporation and its subsidiaries as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statement section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. The key audit matters we judge that shall be communicated in the audit report are as follows:

1. Inventory valuation

Please refer to Note 4(8) "Inventories"; Note 5(1) "Significant accounting assumptions and judgments, and major sources of estimation uncertainty", and Note 6(4) "Inventories".

Description of key audit matter:

The major business of Abnova (Taiwan) Corporation is the manufacturing and sales of antibody, protein, test reagents and testing instruments. Inventories are measured at the lower of cost and net realizable value. Due to the longer life cycle of the products, the management considers factors such as product circulation, exposure, preservation and industry information to evaluate the net realizable value of inventories. As Abnova (Taiwan) Corporation has large amount of inventories and a large number of items, and the net realizable value used in the above-mentioned evaluation involves subjective judgment, the evaluation of loss allowance for inventory valuation has been listed as the key audit matter of the year.

Our principal audit procedures included:

The key audit procedures for the above-mentioned key audit matter based on the understanding of the industrial characteristics of Abnova (Taiwan) Corporation include obtaining statistical information on the sales time and sales status of the products on the shelves in each year provided by the management in the subsequent years to evaluate the rationality of the policy used to recognize the inventory valuation loss; understanding Abnova (Taiwan) Corporation's inventory management process, reviewing the annual inventory plan and participating in the annual inventory check to evaluate the effectiveness of the management's inventory control; obtaining the inventory net realizable value calculation sheet, and spot check the correctness of the calculation.

Other matter

Abnova (Taiwan) Corporation has prepared its parent-company-only financial statements as of and for the years ended December 31, 2025 and 2024, on which we have issued an unqualified opinion.

Responsibilities of management and those charged with governance for the 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 with the IFRSs, IASs, IFRC, SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing the Group's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with auditing standards, we exercise professional judgment and professional skepticism throughout the audit. We also:

A. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group's to cease to continue as a going concern.
- E. Evaluate the overall presentation, structure and content of the consolidated financial reports, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- F. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

KPMG

Auditors :

Securities	: Financial-Supervisory-
Competent	Securities-Auditing-
Authority	1080303300
Approved-	Financial-Supervisory-
certified No.	Securities-Auditing-
	1070304941

February 25, 2026

Abnova (Taiwan) Corporation and Subsidiaries

Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024				December 31, 2025		December 31, 2024	
Assets		Amount	%	Amount	%	Liabilities and equity		Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (Note 6(1))	\$ 377,832	28	448,545	32	2130	Contract liability-current (Note 6(14))	\$ 2,585	-	2,483	-
1170	Accounts receivable, net (Note 6(3) and 7)	50,305	4	43,066	3	2170	Accounts payable	14,400	1	18,982	1
1200	Other receivables	2,384	-	3,116	-	2200	Other payables	25,892	2	32,300	2
1220	Current tax assets (Note 6(11))	6,388	1	3,687	1	2280	Current lease liabilities (Note 6(9))	5,212	-	5,508	1
130X	Inventories (Note 6(4))	468,874	35	451,886	32	2300	Other current liabilities	<u>5,698</u>	<u>1</u>	<u>5,444</u>	<u>-</u>
1479	Other current assets (Note 8)	<u>9,675</u>	<u>1</u>	<u>16,940</u>	<u>1</u>	Total current liabilities		<u>53,787</u>	<u>4</u>	<u>64,717</u>	<u>4</u>
Total current assets		<u>915,458</u>	<u>69</u>	<u>967,240</u>	<u>69</u>	Non-current liabilities:					
Non-current assets:						2570	Deferred tax liabilities (Note 6(11))	2,942	-	8,006	1
1517	Non-current financial assets measured at fair value through other comprehensive income (Note 6(2))	-	-	-	-	2580	Non-current lease liabilities (Note 6(9))	13,287	1	18,498	1
						2600	Other non-current liabilities (Note 6(5) and 7)	<u>724</u>	<u>-</u>	<u>427</u>	<u>-</u>
1550	Investments accounted for using equity method (Note 6(5))	-	-	64	-	Total non-current liabilities		<u>16,953</u>	<u>1</u>	<u>26,931</u>	<u>2</u>
1600	Property, plant and equipment (Note 6(6))	242,235	18	252,207	18	Total liabilities		<u>70,740</u>	<u>5</u>	<u>91,648</u>	<u>6</u>
1755	Right-of-use assets (Note 6(7))	18,278	1	23,936	2						
1780	Intangible assets (Note 6(8))	59,580	5	62,687	4	Equity attributable to owners of parent (Note 6(12)) :					
1840	Deferred tax assets (Note 6(11))	87,684	7	91,258	7	3110	Ordinary share	605,536	45	605,536	43
1900	Other non-current assets (Note 6(10) and 8)	<u>4,000</u>	<u>-</u>	<u>3,656</u>	<u>-</u>	3200	Capital surplus	474,527	36	474,527	34
Total non-current assets		411,777	31	433,808	31	Retained earnings:					
						3310	Legal reserve	109,078	8	102,871	8
						3320	Unappropriated retained earnings	7,592	1	12,199	1
						3350	Special reserve	64,843	5	121,859	9
						3400	Other equity interest	<u>(5,081)</u>	<u>-</u>	<u>(7,592)</u>	<u>(1)</u>
						Total equity		<u>1,256,495</u>	<u>95</u>	<u>1,309,400</u>	<u>94</u>
Total assets		<u>\$ 1,327,235</u>	<u>100</u>	<u>1,401,048</u>	<u>100</u>	Total liabilities and equity		<u>\$ 1,327,235</u>	<u>100</u>	<u>1,401,048</u>	<u>100</u>

(See accompanying notes to financial statements.)

Chairman: WILBER HUANG

Manager: JIH PEI JU

Accounting supervisor: CHANG YA PING

Abnova (Taiwan) Corporation and Subsidiaries
Consolidated Statements of Comprehensive Income
For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue (Note 6(14) and 7)	\$ 351,299	100	355,257	100
5000	Operating costs (Note 6(4))	(195,488)	(56)	(191,998)	(54)
5900	Net gross profit	<u>155,811</u>	<u>44</u>	<u>163,259</u>	<u>46</u>
	Operating expenses:				
6100	Marketing expenses	(47,828)	(13)	(42,220)	(12)
6200	Administrative expenses	(44,953)	(13)	(47,431)	(13)
6300	R&D expenses	(45,561)	(13)	(40,025)	(11)
6450	Gains on reversal of expected credit (loss) (Note 6(3))	(418)	-	687	-
	Total operating expenses	<u>(138,760)</u>	<u>(39)</u>	<u>(128,989)</u>	<u>(36)</u>
6900	Net operating income	<u>17,051</u>	<u>5</u>	<u>34,270</u>	<u>10</u>
	Non-operating income and expenses (Note 6(16)) :				
7100	Interest income	10,757	3	17,315	5
7010	Other income	19	-	44	-
7020	Other gains and losses	(28,889)	(8)	21,883	6
7050	Finance cost	(424)	-	(118)	-
7060	Share of associates and joint ventures income accounted for using equity method (Note 6(5))	(543)	-	(205)	-
	Total non-operating income and expenses	<u>(19,080)</u>	<u>(5)</u>	<u>38,919</u>	<u>11</u>
7900	Profit (loss) from continuing operations before tax	<u>(2,029)</u>	<u>-</u>	<u>73,189</u>	<u>21</u>
7950	Tax expense (benefit) (Note 6(11))	<u>(888)</u>	<u>-</u>	<u>11,582</u>	<u>3</u>
8200	Profit (loss)	<u>(1,141)</u>	<u>-</u>	<u>61,607</u>	<u>18</u>
	Other comprehensive income:				
8310	Components of other comprehensive income that will not be reclassified to profit or loss				
8311	Remeasurements of defined benefit plans (Note 6(10))	223	-	465	-
8349	Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-
	Components of other comprehensive income that will not be reclassified to profit or loss	<u>223</u>	<u>-</u>	<u>465</u>	<u>-</u>
8360	Components of other comprehensive income (loss) that may be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements (Note 6(12))	2,511	1	4,607	1
8399	Less: Income tax related to components of other comprehensive income that may be reclassified to profit or loss	-	-	-	-
	Components of other comprehensive income (loss) that may be reclassified to profit or loss	<u>2,511</u>	<u>1</u>	<u>4,607</u>	<u>1</u>
8300	Other comprehensive income, net of tax	<u>2,734</u>	<u>1</u>	<u>5,072</u>	<u>1</u>
8500	Total comprehensive income	<u><u>\$ 1,593</u></u>	<u><u>1</u></u>	<u><u>66,679</u></u>	<u><u>19</u></u>
	Earnings (losses) per share (NT dollars) (Note 6(13))				
9750	Basic earnings (losses) per share (NT dollars)	<u><u>\$ (0.02)</u></u>		<u><u>1.02</u></u>	
9850	Diluted earnings (losses) per share (NT dollars)	<u><u>\$ (0.02)</u></u>		<u><u>1.02</u></u>	

(See accompanying notes to financial statements.)

Chairman: WILBER HUANG

Manager: JIH PEI JU

Accounting supervisor: CHANG YA PING

Abnova (Taiwan) Corporation and Subsidiaries
Consolidated Statements of Changes in Equity
For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent						Other equity interest	
	Retained earnings					Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Total equity
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings			
Balance at January 1, 2024	\$ 605,536	474,527	98,565	11,907	107,983	(7,254)	(4,945)	1,286,319
Profit	-	-	-	-	61,607	-	-	61,607
Other comprehensive income	-	-	-	-	465	4,607	-	5,072
Total comprehensive income	-	-	-	-	62,072	4,607	-	66,679
Appropriation and distribution of retained earnings:								
Legal reserve	-	-	4,306	-	(4,306)	-	-	-
Special reserve	-	-	-	292	(292)	-	-	-
Cash dividends on ordinary shares	-	-	-	-	(43,598)	-	-	(43,598)
Balance at December 31, 2024	605,536	474,527	102,871	12,199	121,859	(2,647)	(4,945)	1,309,400
Loss	-	-	-	-	(1,141)	-	-	(1,141)
Other comprehensive income	-	-	-	-	223	2,511	-	2,734
Total comprehensive income	-	-	-	-	(918)	2,511	-	1,593
Appropriation and distribution of retained earnings:								
Legal reserve	-	-	6,207	-	(6,207)	-	-	-
Reversal of special reserve	-	-	-	(4,607)	4,607	-	-	-
Cash dividends on ordinary shares	-	-	-	-	(54,498)	-	-	(54,498)
Balance at December 31, 2025	\$ 605,536	474,527	109,078	7,592	64,843	(136)	(4,945)	1,256,495

Abnova (Taiwan) Corporation and Subsidiaries
Consolidated Statements of Cash Flows
For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from operating activities:		
Profit(loss) before tax	\$ (2,029)	73,189
Adjustments:		
Adjustments to reconcile profit (loss)		
Depreciation expenses	19,424	19,913
Amortization expenses	9,189	10,050
Expected credit losses (reversal gains)	418	(687)
Interest expense	424	118
Interest income	(10,757)	(17,315)
Share of associates and joint ventures losses accounted for using equity method	543	205
Losses on liquidation of subsidiaries	2,837	-
Total adjustments to reconcile profit (loss)	22,078	12,284
Changes in operating assets and liabilities:		
Changes in operating assets:		
Accounts and notes receivable	(7,657)	(2,456)
Other receivables	518	(166)
Inventories	(20,778)	(45,584)
Other current assets	7,082	217
Total changes in operating assets	(20,835)	(47,989)
Changes in operating liabilities:		
Contract liabilities	102	134
Accounts payable	(4,582)	4,047
Other payables	(6,408)	(2,208)
Other current liabilities	254	(384)
Other liabilities	(192)	-
Total changes in operating liabilities	(10,826)	1,589
Total changes in operating assets and liabilities	(31,661)	(46,400)
Total adjustments	(9,583)	(34,116)
Cash inflow generated from (used in) operations	(11,612)	39,073
Interest received	11,109	17,329
Interest paid	(424)	(118)
Income taxes paid	(3,265)	(5,432)
Net cash flows from (used in) operating activities	(4,192)	50,852
Cash flows used in investing activities:		
Acquisition of property, plant and equipment	(3,542)	(6,620)
Other receivables	-	27,597
Acquisition of intangible assets	(2,292)	(1,097)
Other financial assets	39	(11)
Other non-current assets	(423)	(81)
Other non-current liabilities	-	(11)
Net cash flows generated from (used in) investing activities	(6,218)	19,777
Cash flows from financing activities:		
Repayment of lease principles	(5,508)	(5,494)
Cash dividends paid	(54,498)	(43,598)
Net cash flows from financing activities	(60,006)	(49,092)
Effect of exchange rate changes on cash and cash equivalents	(297)	3,493
Net increase (decrease) in cash and cash equivalents	(70,713)	25,030
Cash and cash equivalents at beginning of period	448,545	423,515
Cash and cash equivalents at end of period	<u>\$ 377,832</u>	<u>448,545</u>

(See accompanying notes to financial statements.)

Chairman: WILBER HUANG

Manager: JIH PEI JU

Accounting supervisor: CHANG YA PING

Independent Auditors' Report

To the Board of Directors of Abnova (Taiwan) Corporation:

Opinion

We have audited the financial statements of Abnova (Taiwan) Corporation (“the Company”), which comprise the balance sheets as of December 31, 2025 and 2024, the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statement section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. The key audit matters we judge that shall be communicated in the audit report are as follows:

1. Inventory valuation

Please refer to Note 4(7) “Inventories”; Note 5(1) “Significant accounting assumptions and judgments, and major sources of estimation uncertainty”, and Note 6(4) “Inventories”.

Description of key audit matter:

The major business of the Company is the manufacturing and sales of antibody, protein, test reagents and testing instruments. Inventories are measured at the lower of cost and net realizable value. Due to the longer life cycle of the products, the management considers factors such as product circulation, exposure, preservation and industry information to evaluate the net realizable value of inventories. As the Company has large amount of inventories and a large number of items, and the net realizable value used in the above-mentioned evaluation involves subjective judgment, the evaluation of loss allowance for inventory valuation has been listed as the key audit matter of the year.

Our principal audit procedures included:

The key audit procedures for the above-mentioned key audit matter based on the understanding of the industrial characteristics of the Company include obtaining statistical information on the sales time and sales status of the products on the shelves in each year provided by the management in the subsequent years to evaluate the rationality of the policy used to recognize the inventory valuation loss; understanding the Company's inventory management process, reviewing the annual inventory plan and participating in the annual inventory check to evaluate the effectiveness of the management's inventory control; obtaining the inventory net realizable value calculation sheet, and spot check the correctness of the calculation.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with auditing standards, we exercise professional judgment and professional skepticism throughout the audit. We also:

A. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company's to cease to continue as a going concern.
- E. Evaluate the overall presentation, structure and content of the financial reports, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- F. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on these financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

KPMG

Auditors :

Securities	: Financial-Supervisory-
Competent	Securities-Auditing -
Authority	1080303300
Approved-	Financial-Supervisory-
certified No.	Securities-Auditing-
	1070304941

February 25, 2026

Abnova (Taiwan) Corporation											
Balance Sheets											
December 31, 2025 and 2024											
(Expressed in Thousands of New Taiwan Dollars)											
		December 31, 2025		December 31, 2024				December 31, 2025		December 31, 2024	
Assets		Amount	%	Amount	%	Liabilities and equity		Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (Note 6(1))	\$ 376,966	28	439,796	31	2130	Contract liability-current (Note 6(14))	\$ 2,585	-	2,483	-
1170	Accounts receivable, net (Note 6(3))	50,305	4	43,066	3	2170	Accounts payable	14,400	1	18,982	1
1200	Other receivables	2,384	-	3,116	-	2200	Other payables	25,892	2	32,300	2
1220	Current tax assets (Note 6(11))	6,388	1	3,687	1	2280	Current lease liabilities (Note 6(9))	5,212	-	5,508	1
130X	Inventories (Note 6(4))	468,874	35	451,886	32	2300	Other current liabilities	12,089	1	5,403	-
1479	Other current assets (Note 8)	9,675	1	16,746	1		Total current liabilities	60,178	4	64,676	4
Total current assets		914,592	69	958,297	68	Non-current liabilities:					
Non-current assets:						2570	Deferred tax liabilities (Note 6(11))	2,942	-	8,006	1
1517	Non-current financial assets at fair value through other comprehensive income (Note 6(2))	-	-	-	-	2580	Non-current lease liabilities (Note 6(9))	13,287	1	18,498	1
						2600	Other non-current liabilities (Note 6(5) and Note 7)	234	-	427	-
1550	Investments accounted for using equity method (Note 6(5))	6,772	1	8,994	1	Total non-current liabilities		16,463	1	26,931	2
1600	Property, plant and equipment (Note 6(6))	242,235	18	252,184	18	Total liabilities		76,641	5	91,607	6
1755	Right-of-use assets (Note 6(7))	18,278	1	23,936	2						
1780	Intangible assets (Note 6(8))	59,580	4	62,687	4	Equity (Note 6(12))					
1840	Deferred tax assets (Note 6(11))	87,684	7	91,258	7	3110	Ordinary share	605,536	45	605,536	43
1900	Other non-current assets (Note 6(10) and Note 8)	3,995	-	3,651	-	3200	Capital surplus	474,527	36	474,527	34
Total non-current assets		418,544	31	442,710	32		Retained earnings:				
						3310	Legal reserve	109,078	8	102,871	8
						3320	Special reserve	7,592	1	12,199	1
						3350	Unappropriated retained earnings	64,843	5	121,859	9
						3400	Other equity interest	(5,081)	-	(7,592)	(1)
						Total equity		1,256,495	95	1,309,400	94
Total assets		\$ 1,333,136	100	1,401,007	100	Total liabilities and equity		\$ 1,333,136	100	1,401,007	100

Abnova (Taiwan) Corporation
Statements of Comprehensive Income
For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue (Note 6(14) and Note 7)	\$ 351,299	100	354,700	100
5000	Operating costs (Note 6(4))	(195,488)	(56)	(191,998)	(54)
5900	Net gross profit	155,811	44	162,702	46
	Operating expenses:				
6100	Marketing expenses	(47,828)	(13)	(42,220)	(12)
6200	Administrative expenses	(43,554)	(13)	(46,212)	(13)
6300	R&D expenses	(45,561)	(13)	(40,025)	(11)
7055	Gains on reversal of expected credit (loss) (Note 6(3))	(418)	-	687	-
	Total operating expenses	(137,361)	(39)	(127,770)	(36)
6900	Net operating income	18,450	5	34,932	10
	Non-operating income and expenses (Note 6(16)):				
7100	Interest income	10,701	3	16,852	5
7010	Other income	19	-	44	-
7020	Other gains and losses	(26,061)	(7)	22,017	6
7050	Finance cost	(424)	-	(118)	-
7060	Share of associates and joint ventures income accounted for using equity method (Note 6(5))	(4,733)	(1)	(577)	-
	Total non-operating income and expenses	(20,498)	(5)	38,218	11
7900	Profit (loss) from continuing operations before tax	(2,048)	-	73,150	21
7950	Tax expense (benefit) (Note 6(11))	(907)	-	11,543	3
8200	Profit (loss)	(1,141)	-	61,607	18
	Other comprehensive income:				
8310	Components of other comprehensive income that will not be reclassified to profit or loss				
8311	Remeasurements of defined benefit plans (Note 6(10))	223	-	465	-
8349	Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-
	Components of other comprehensive income that will not be reclassified to profit or loss	223	-	465	-
8360	Components of other comprehensive income (loss) that may be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements (Note 6(12))	2,511	1	4,607	1
8399	Less: Income tax related to components of other comprehensive income that may be reclassified to profit or loss	-	-	-	-
	Components of other comprehensive income (loss) that may be reclassified to profit or loss	2,511	1	4,607	1
8300	Other comprehensive income, net of tax	2,734	1	5,072	1
8500	Total comprehensive income	<u>\$ 1,593</u>	<u>1</u>	<u>66,679</u>	<u>19</u>
	Earnings (losses) per share (NT dollars) (Note 6(13))				
9750	Basic earnings (losses) per share (NT dollars)	<u>\$ (0.02)</u>		<u>1.02</u>	
9850	Diluted earnings (losses) per share (NT dollars)	<u>\$ (0.02)</u>		<u>1.02</u>	

(See accompanying notes to financial statements.)

Chairman: WILBER HUANG

Manager: JIH PEI JU

Accounting supervisor: CHANG YA PING

Abnova (Taiwan) Corporation
Statements of Changes in Equity
For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Retained earnings					Other equity interest		Total equity
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	
Balance at January 1, 2024	\$ 605,536	474,527	98,565	11,907	107,983	(7,254)	(4,945)	1,286,319
Profit	-	-	-	-	61,607	-	-	61,607
Other comprehensive income	-	-	-	-	465	4,607	-	5,072
Total comprehensive income	-	-	-	-	62,072	4,607	-	66,679
Appropriation and distribution of retained earnings:								
Legal reserve	-	-	4,306	-	(4,306)	-	-	-
Special reserve	-	-	-	292	(292)	-	-	-
Cash dividends on ordinary shares	-	-	-	-	(43,598)	-	-	(43,598)
Balance at December 31, 2024	605,536	474,527	102,871	12,199	121,859	(2,647)	(4,945)	1,309,400
Loss	-	-	-	-	(1,141)	-	-	(1,141)
Other comprehensive income	-	-	-	-	223	2,511	-	2,734
Total comprehensive income	-	-	-	-	(918)	2,511	-	1,593
Appropriation and distribution of retained earnings:								
Legal reserve	-	-	6,207	-	(6,207)	-	-	-
Reversal of special reserve	-	-	-	(4,607)	4,607	-	-	-
Cash dividends on ordinary shares	-	-	-	-	(54,498)	-	-	(54,498)
Balance at December 31, 2025	<u>\$ 605,536</u>	<u>474,527</u>	<u>109,078</u>	<u>7,592</u>	<u>64,843</u>	<u>(136)</u>	<u>(4,945)</u>	<u>1,256,495</u>

(See accompanying notes to financial statements.)
Manager: JIH PEI JU

Chairman: WILBER HUANG

Accounting supervisor: CHANG YA PING

Abnova (Taiwan) Corporation
Statements of Cash Flows
For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Profit (loss) before tax	\$ (2,048)	73,150
Adjustments:		
Adjustments to reconcile profit (loss)		
Depreciation expenses	19,401	19,825
Amortization expenses	9,189	10,050
Expected credit losses (reversal gains)	418	(687)
Interest expense	424	118
Interest income	(10,701)	(16,852)
Share of subsidiaries, associates and joint ventures losses accounted for using equity method	4,733	577
Total adjustments to reconcile profit (loss)	<u>23,464</u>	<u>13,031</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
Accounts receivable	(7,657)	(2,530)
Other receivables	378	93
Inventories	(20,778)	(45,584)
Other current assets	7,082	(74)
Total changes in operating assets	<u>(20,975)</u>	<u>(48,095)</u>
Changes in operating liabilities:		
Contract liabilities	102	134
Accounts payable	(4,582)	4,047
Other payables	(6,408)	670
Other current liabilities	6,686	(384)
Other liabilities	(192)	-
Total changes in operating liabilities	<u>(4,394)</u>	<u>4,467</u>
Total changes in operating assets and liabilities	<u>(25,369)</u>	<u>(43,628)</u>
Total adjustments	<u>(1,905)</u>	<u>(30,597)</u>
Cash inflow generated from (used in) operations	(3,953)	42,553
Interest received	11,055	16,866
Interest paid	(424)	(118)
Income taxes paid	(3,284)	(5,389)
Net cash flows from operating activities	<u>3,394</u>	<u>53,912</u>
Cash flows used in investing activities:		
Cash refund from capital reduction of investees accounted for using equity method	-	82,467
Acquisition of property, plant and equipment	(3,542)	(6,620)
Acquisition of intangible assets	(2,292)	(1,097)
Other financial assets	39	(11)
Other non-current assets	(423)	(81)
Other non-current liabilities	-	(11)
Net cash flows (outflows) used in investing activities	<u>(6,218)</u>	<u>74,647</u>
Cash flows from financing activities:		
Repayment of lease principles	(5,508)	(5,494)
Cash dividends paid	(54,498)	(43,598)
Net cash flows from financing activities	<u>(60,006)</u>	<u>(49,092)</u>
Net increase (decrease) in cash and cash equivalents	(62,830)	79,467
Cash and cash equivalents at beginning of period	439,796	360,329
Cash and cash equivalents at end of period	<u><u>\$ 376,966</u></u>	<u><u>439,796</u></u>

(See accompanying notes to financial statements.)

Chairman: WILBER HUANG

Manager: JIH PEI JU

Accounting supervisor: CHANG YA PING

Appendix 4

Abnova (Taiwan) Corporation 2025 Profit Distribution Statement

Unit: NTD

Items	Amount	
Beginning retained earnings		65,760,459
Add: 2025 net loss after tax	(1,141,279)	
Add: Remeasurements of the net defined benefit plan recognized in retained earnings (Note1)	223,096	
Net loss after tax of the current period plus the amount of items other than net loss after tax of the current period included in the unappropriated retained earnings of the current year		(918,183)
Add: Reversal of special reserve - Deduction from Other Equity		2,511,476
Distributable net profit		67,353,752
Distributable items		
Dividend to shareholders- Cash (NTD 0.112/share)	(6,782,003)	
Unappropriated retained earnings		60,571,749

Note 1: Other comprehensive profits and losses are recognized according to the pension actuarial report.

Chairperson: Wilber Huang General Manager: Jih Pei Ju Accounting Officer: Chang Ya Ping

Appendix 5

Abnova (Taiwan) Corporation Comparison table between the revision and the original of "Procedures for Acquisition or Disposal of Assets"

Revision	Original	Explanation
Article 14 : Procedures for public disclosure of information 1. Items to be announced and declared, and the standards for announcement and declaration (i)~ (iii) (Omitted) (iv) Where the assets acquired or disposed of are equipment for operational use or right-of-use assets thereof, the counterparty is not a related party, and the transaction amount meets any of the following thresholds: A. For a public company with paid-in capital of less than NT\$ 10 billion, the transaction amount reaches NT\$ 500,000,000 or more. B. For a public company with paid-in capital of NT\$ 10 billion or more <u>but less than NT\$50 billion</u>, the transaction amount reaches NT\$ 1 billion or more. C. <u>For a public company with paid-in capital of NT\$50 billion or more, the transaction amount exceeds 5% of the Company's paid-in capital.</u> (v) Where a public company engaged in construction business acquires or disposes of real property for construction use or right-of-use assets thereof, the counterparty is not a related party, and the transaction amount reaches NT\$ 500,000,000 or more; provided that where the paid-in capital reaches NT\$10 billion or more, and the Company disposes of self-constructed completed real property projects to a non-related party, the transaction amount shall reach NT\$1 billion or more. (vi) Where the Company acquires real property through arrangements such as	Article 14 : Procedures for public disclosure of information 1. Items to be announced and declared, and the standards for announcement and declaration (i)~ (iii) (Omitted) (iv) Where the assets acquired or disposed of are equipment for operational use or right-of-use assets thereof, the counterparty is not a related party, and the transaction amount meets any of the following thresholds: A. For a public company with paid-in capital of less than NT\$ 10 billion, the transaction amount reaches NT\$ 500,000,000 or more. B. For a public company with paid-in capital of NT\$ 10 billion or more, the transaction amount reaches NT\$ 1 billion or more. (v) Where a public company engaged in construction business acquires or disposes of real property for construction use or right-of-use assets thereof, the counterparty is not a related party, and the transaction amount reaches NT\$ 500,000,000 or more; provided that where the paid-in capital reaches NT\$10 billion or more, and the Company disposes of self-constructed completed real property projects to a non-related party, the transaction amount shall reach NT\$1 billion or more. (vi) Where the Company acquires real property through arrangements such as build-on-own-land, build-on-leased-land, joint construction with allocation of units, joint construction with profit-sharing, or joint construction for sale, the	Amended to comply with the Financial Supervisory Commission's Letter No. 1140383333, dated July 24, 2025.

Revision	Original	Explanation
build-on-own-land, build-on-leased-land, joint construction with allocation of units, joint construction with profit-sharing, or joint construction for sale, the counterparty is not a related party, and the Company's estimated transaction amount reaches NT\$ 500,000,000 or more. (vii) <u>Where a public company with paid-in capital of NT\$50 billion or more trades government bonds, corporate bonds, or general financial bonds not involving equity (excluding subordinated bonds) on a securities exchange or at a place of business of a securities firm, and such transactions do not fall under the provision of Subparagraph 8, and the counterparty is not a related party, the transaction amount reaches 5% or more of the Company's paid-in capital.</u> (viii) For asset transactions other than those specified in the preceding <u>seven</u> subparagraphs, disposal of claims by financial institutions, or investments in Mainland China, where the transaction amount reaches 20% or more of the Company's paid-in capital or NT\$ 300,000,000 million or more; provided, however, that the following shall not apply: A. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of Taiwan. B. For entities specializing in investment, trading of securities conducted on domestic or foreign securities exchanges or at places of business of securities firms, or subscription in the domestic primary market of foreign government bonds or publicly offered corporate bonds and general financial bonds not involving equity (excluding subordinated bonds), or subscription or	counterparty is not a related party, and the Company's estimated transaction amount reaches NT\$ 500,000,000 or more. (vii) For asset transactions other than those specified in the preceding six subparagraphs, disposal of claims by financial institutions, or investments in Mainland China, where the transaction amount reaches 20% or more of the Company's paid-in capital or NT\$ 300,000,000 million or more; provided, however, that the following shall not apply: A. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of Taiwan. B. For entities specializing in investment, trading of securities conducted on domestic or foreign securities exchanges or at places of business of securities firms, or subscription in the domestic primary market of foreign government bonds or publicly offered corporate bonds and general financial bonds not involving equity (excluding subordinated bonds), or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange-traded notes (ETNs), or securities subscribed by securities firms as required for underwriting business or as recommending securities firms for emerging stock companies in accordance with the regulations of the Taipei Exchange. C. Trading of bonds with repurchase or reverse repurchase conditions, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. (viii) The calculation of the transaction	

Revision	Original	Explanation
redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange-traded notes (ETNs), or securities subscribed by securities firms as required for underwriting business or as recommending securities firms for emerging stock companies in accordance with the regulations of the Taipei Exchange. C. Trading of bonds with repurchase or reverse repurchase conditions, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. (ix) The calculation of the transaction amount referred to in the preceding paragraph shall be as follows. The term “within one year” as used in this Paragraph shall be calculated retrospectively from the date of occurrence of the current transaction. Any portion that has already been publicly announced in accordance with these Procedures need not be included again: A. The amount of each individual transaction. B. The cumulative amount of transactions involving the acquisition or disposal of assets of the same nature with the same counterparty within one year. C. The cumulative amount of acquisitions or disposals (calculated separately for acquisitions and disposals) of real property or right-of-use assets thereof under the same development project within one year. D. The cumulative amount of acquisitions or disposals (calculated separately for acquisitions and disposals) of the same securities within one year. 2.~3. (Omitted)	amount referred to in the preceding paragraph shall be as follows. The term “within one year” as used in this Paragraph shall be calculated retrospectively from the date of occurrence of the current transaction. Any portion that has already been publicly announced in accordance with these Procedures need not be included again: A. The amount of each individual transaction. B. The cumulative amount of transactions involving the acquisition or disposal of assets of the same nature with the same counterparty within one year. C. The cumulative amount of acquisitions or disposals (calculated separately for acquisitions and disposals) of real property or right-of-use assets thereof under the same development project within one year. D. The cumulative amount of acquisitions or disposals (calculated separately for acquisitions and disposals) of the same securities within one year. 2.~3. (Omitted)	

Revision	Original	Explanation
Article 18: Additional provisions 1. Any other matter not set forth in the Procedures shall be handled in accordance with related laws and regulations. 2. The Procedures were established on May 27, 2004. 3. The first amendment was made on June 30, 2008. 4. The second amendment was made on June 15, 2012. 5. The third amendment was made on June 23, 2014. 6. The fourth amendment was made on June 23, 2015. 7. The fifth amendment was made on June 23, 2017. 8. The sixth amendment was made on June 26, 2019. 9. The seventh amendment was made on May 31, 2022. 10、The eighth amendment was made on May 29, 2026.	Article 18: Additional provisions 1. Any other matter not set forth in the Procedures shall be handled in accordance with related laws and regulations. 2. The Procedures were established on May 27, 2004. 3. The first amendment was made on June 30, 2008. 4. The second amendment was made on June 15, 2012. 5. The third amendment was made on June 23, 2014. 6. The fourth amendment was made on June 23, 2015. 7. The fifth amendment was made on June 23, 2017. 8. The sixth amendment was made on June 26, 2019. 9. The seventh amendment was made on May 31, 2022.	Added revision date.

Abnova (Taiwan) Corporation
Procedures for Acquisition or Disposal of Assets
(Full Text of the Original)

Article 1: Purpose

To safeguard assets and ensure information transparency, the Procedures are hereby established and shall be complied with accordingly. Where other applicable laws or regulations are provided otherwise, such provisions shall govern.

Article 2: Legal basis

These Regulations are adopted in accordance with the provisions of Article 36-1 of the Securities and Exchange Act ("the Act").

Article 3: Scope of assets

1. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in funds, depositary receipts, call (put) warrants, beneficiary securities, and asset-backed securities.
2. Real property (including land, houses and buildings, investment property, and inventories of construction businesses) and equipment.
3. Memberships.
4. Patents, copyrights, trademarks, franchise rights, and other intangible assets.
5. Right-of-use assets.
6. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).
7. Derivatives.
8. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.
9. Other major assets.

Article 4: Definition of terms

1. Derivatives: Forward contracts, options contracts, futures contracts, leveraged contracts, or swap contracts, whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) agreements.
2. Assets acquired or disposed of through mergers, demergers, acquisitions, or transfer of shares in accordance with the law: Refers to assets acquired or disposed of through mergers, demergers, or acquisitions conducted under the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institution Merger Act and other acts, or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor (hereinafter "transfer of shares") under Article 156-3 of the Company Act.

3. Related party or subsidiary: As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
4. Professional appraiser: Refers to a real estate appraiser or other person duly authorized by law to engage in the value appraisal of real estate or equipment.
5. Date of occurrence: Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date that can confirm the counterparty and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the competent authority is required, the earlier of the above date or the date of receipt of approval by the competent authority shall apply.
6. Mainland China area investment: Refers to investments in the mainland China area approved by the Ministry of Economic Affairs Investment Commission or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.
7. Investment Professional: Refers to financial holding companies, banks, insurance companies, bills finance companies, trust companies, securities firms operating proprietary trading or underwriting business, futures commission merchants operating proprietary trading business, securities investment trust companies, securities investment consulting companies, and fund management companies, that are lawfully incorporated and are regulated by the competent financial authorities of the jurisdiction where they are located.
8. Securities exchange: "Domestic securities exchange" refers to the Taiwan Stock Exchange Corporation; "foreign securities exchange" refers to any organized securities exchange market that is regulated by the competent securities authorities of the jurisdiction where it is located.
9. Over-the-counter venue ("OTC venue", "OTC"): Domestic OTC venue refers to a venue for OTC trading provided by a securities firm in accordance with the Regulations Governing Securities Trading on the Taipei Exchange; foreign OTC venue refers to a venue at a financial institution that is regulated by the foreign competent authority and that is permitted to conduct securities business.

Article 5: Limits on investment in non-operating real estate and right of use assets thereof, and marketable securities
The limits for the Company and each of its subsidiaries in acquiring the above-mentioned assets are set as follows:

1. The total amount of non-operating real estate shall not exceed 15% of net worth.
2. The total amount of investment in marketable securities shall not exceed 50% of net worth.
3. The investment in any individual marketable security shall not exceed 25% of net worth.

For subsidiaries that have established their own Procedures for Acquisition or Disposal of Assets, such procedures shall govern.

Article 6: Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide the Company with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:

1. May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Securities and Exchange Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was

received.

2. May not be a related party or de facto related party of any party to the transaction.
3. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.

When issuing appraisal reports or opinions, the aforementioned personnel shall comply with the self-regulatory rules of their respective trade associations and the following requirements:

1. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.
2. When conducting a case, they shall appropriately plan and execute appropriate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusions shall be fully and accurately specified in the case working papers.
3. They shall undertake an item-by-item evaluation of the appropriateness and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.
4. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is appropriate and reasonable, and that they have complied with applicable laws and regulations.

Article 7: Procedures for acquisition or disposal of real estate, equipment, or right-of-use assets thereof:

1. Assessment and operation procedures

Acquisition or disposal of the Company's real estate, equipment, or right-of-use assets thereof should be handled in accordance with the real estate, factory plant, and equipment cycle procedures under the Company's internal control system.

2. Determination of trading terms and authorization limit:

- (i) To acquire or dispose of real estate, the Company shall refer to the publicly announced current value, assessed value, actual trading price of neighboring real estate, etc. to determine the trading terms and price and submit an analysis report to the Chairperson. Amounts below (including) NT\$ 60,000,000 shall be submitted to the Chairperson for approval and reported afterwards in the latest Board of Directors' meeting. Amounts over NT\$ 60,000,000 shall be approved by the Board of Directors.

- (ii) Acquisition or disposal of equipment or right-of-use assets thereof shall be implemented in any of the following methods: inquiry, bidding, price negotiation, or tendering. The approval of amounts below (including) NT\$ 60,000,000 shall follow the authorization procedures at each level; amounts over NT\$ 60,000,000 shall be submitted to the Chairperson for approval and then submitted to the Board of Directors for approval.

3. Implementation departments

Upon approval by the aforementioned approval authority, the acquisition or disposal of the Company's real estate and equipment shall be implemented by the user departments and the Management Division.

4. Appraisal reports for assets

Regarding the acquisition or disposal of real estate, equipment, or right-of-use assets thereof, except for transactions with domestic government agencies, commissioned construction on own land, commissioned construction on leased land or acquisition or disposal of operating equipment or right-of-use assets thereof, the Company shall obtain an appraisal report produced by a professional appraiser

- before the date of occurrence and meet the following criteria when the trading amount reaches 20% of the Company's paid-in capital or NT\$ 300,000,000, and comply with the following requirements:
- (i) When a limited price, specific price, or special price must be used as a reference for the trading price due to special reasons, such trading shall be submitted to the Board of Directors for approval. The same procedures shall apply for any subsequent changes to the trading terms.
 - (ii) Trading amounts exceeding NT\$1,000,000,000 shall have appraisal reports from two or more professional appraisers.
 - (iii) If any of the following situation occurs, unless all of the appraisal values for asset acquisition are higher than the trading amount or all of the appraisal values for asset disposal are lower than the trading price, the Company shall contact CPAs to express specific opinions on the reasons for the discrepancy and the appropriateness of the trading price.
 - A. The difference between the appraisal results and the trading amount exceeds 20% of the trading amount.
 - B. The difference between the appraisal results from more than two professional appraisers exceeds 10% of the trading amount.
 - (iv) The date of the report issued by a professional appraiser shall not be more than three months earlier than the contract date. However, if the same period of publicly announced current value applies and the report is no earlier than six months, the original professional appraiser may issue an opinion.
 - (v) Where the Company acquires or disposes of assets through court auctions, certificates issued by the court may substitute for appraisal reports or CPAs' opinions.
5. The transaction amount shall be calculated in accordance with Subparagraph 8, Paragraph 1, Article 14 of these Procedures. "Within one year" refers to the one-year period retrospectively calculated from the date of occurrence of the current transaction. Any portion for which a professional appraiser's appraisal report or a CPA's opinion has already been obtained in compliance with the regulations need not be included.

Article 8: Acquisition or disposal procedures for marketable securities

1. Assessment and operation procedures

The Company's acquisition or disposal of marketable securities shall be handled in accordance with the investment cycle operation under the Company's internal control system.
2. Determination of trading terms and authorization limit
 - (i) Regarding marketable securities which are traded in a centralized or OTC market, the Company's in-charge department shall make judgments and decisions. Amounts below (including) NT\$ 60,000,000 shall be submitted to the Chairperson for approval and reported afterwards in the latest Board of Directors' meeting. Amounts over NT\$ 60,000,000 shall be submitted to the Board of Directors for approval.
 - (ii) Regarding marketable securities that are not traded in a centralized or OTC market, the Company shall obtain the target company's latest CPA-certified or reviewed financial statements as a reference for assessment of the trading price and take into account its book value per share, profitability, future development potential, and expected investment returns. In addition, Marketable securities with amounts below (including) NT\$ 60,000,000 shall be submitted to the Chairperson for approval and reported afterwards in the latest Board of Directors' meeting. Amounts over NT\$ 60,000,000 shall be additionally approved by the Board of Directors.
 - (iii) Before the Company acquires or disposes of assets under these Procedures or other applicable laws and regulations, it shall first be approved by more than one-half of all members of the Audit

Committee before seeking approval by the Board of Directors. If approval by more than one-half of the Audit Committee members is not obtained, the matter may be approved by more than two-thirds of all Directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting.

For the purposes of the preceding paragraph, the term "all members of the Audit Committee" and "all Directors" shall refer to those actually in office.

These Procedures shall be approved by the Board of Directors and submitted to the shareholders' meeting for approval. Where any Director expresses dissent and such dissent is recorded or provided in writing, the Company shall include such dissent in the minutes of the Board meeting and submit it to the shareholders' meeting for discussion. The same shall apply to any amendments hereto.

3. Implementation departments

After approval of the aforementioned approval authority, the Company's marketable securities investments shall be implemented by the financial department.

4. Obtaining Expert Opinions

(i) When the Company acquires or disposes of marketable securities, it shall, prior to the date of occurrence of the transaction, obtain the most recent financial statements of the target company that have been audited or reviewed by a CPA, or other relevant information, as a reference for evaluating the transaction price. In addition, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$ 300,000,000 or more, the Company shall, prior to the date of occurrence of the transaction, engage a CPA to provide an opinion on the reasonableness of the transaction price. This requirement shall not apply where the securities have publicly quoted prices in an active market or where otherwise provided by the competent authority.

(ii) Where the Company acquires or disposes of assets through court auctions, certificates issued by the court may substitute for appraisal reports or CPAs' opinions.

5. The transaction amount shall be calculated in accordance with Subparagraph 5, Paragraph 1, Article 14 of these Procedures. "Within one year" refers to the one-year period retrospectively calculated from the date of occurrence of the current transaction. Any portion for which a professional appraiser's appraisal report or a CPA's opinion has already been obtained in compliance with the regulations need not be included.

Article 9: Procedures for related party transactions

1. Regarding acquisition or disposal of assets between the Company and related parties, in addition to compliance with these Procedures for the related resolution procedures and the assessment of reasonableness of the transaction, etc., where the trading amount exceeds 10% of the Company's total assets, the Company shall obtain appraisal reports issued by professional appraisers or CPA's opinions. In judging whether the trading counterparty is a related party, the Company shall, in addition to paying attention to the legal formalities, consider the substantive relations.

2. Assessment and operation procedures

Where the Company acquires or disposes of real estate or right-of-use assets thereof from or to a related party or of other assets and the trading amount exceeds 20% of the Company's paid-in capital, 10% of the Company's total assets or NT\$ 300,000,000 or above, except for the trading of domestic government bonds, bonds with repurchase or reverse repurchase conditions, and the subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the following information shall be submitted for approval by more than one-half of all members of the Audit Committee and then to the Board of Directors for resolution before the transaction contract may be

executed and payment made:

- (i) Purpose, necessity, and expected benefits of the asset acquisition or disposal.
- (ii) Reasons for choosing the related party as trading counterparty.
- (iii) Information related to the assessment of reasonableness of preliminary trading terms in accordance with Subparagraphs 1 and 4 of Paragraph 3 of this Article for real estate or right-of-use assets acquisition from the related party.
- (iv) Items such as the related party's original acquisition date, price, trading counterparty, and the counterparty's relations to the Company and the related party.
- (v) Monthly cash flow forecasts for the coming year, starting from the estimated contract-signing month, and the assessments on the necessity of trading and reasonableness of fund utilization.
- (vi) Appraisal reports issued by professional appraisers or CPAs' opinions which are obtained in accordance with the aforementioned paragraphs.
- (vii) Restrictions and other important stipulations for the trading.

The transaction amount shall be calculated in accordance with Subparagraph 8, Paragraph 1, Article 14 of these Procedures. "Within one year" refers to the one-year period retrospectively calculated from the date of occurrence of the current transaction. Any portion that has already been submitted to and approved by the shareholders' meeting, approved by the Board of Directors, and acknowledged by the Audit Committee in accordance with these Procedures need not be included.

For the following transactions conducted between the Company and its parent or subsidiaries, or between subsidiaries in which 100% of the issued shares or total capital are directly or indirectly held, the Board of Directors may authorize the Chairman to make decisions in advance for amounts not exceeding NT\$ 60,000,000, with subsequent submission to the next Board meeting for ratification:

- A. Acquisition or disposal of operating equipment or right-of-use assets thereof.
- B. Acquisition or disposal of operating real estate right-of-use assets.

Where the Company has established independent directors, when a matter is submitted to the Board of Directors for discussion in accordance with Paragraph 2, full consideration shall be given to the opinions of each independent director. If any independent director expresses dissenting or qualified opinions, such opinions shall be recorded in the minutes of the Board meeting.

Where the Company or a subsidiary that is not a domestic publicly listed company conducts a transaction as referred to in Paragraph 2, and the transaction amount reaches 10% or more of the Company's total assets, the information specified in Paragraph 2 shall be submitted to the shareholders' meeting for approval before entering into the transaction contract and making payment. This requirement shall not apply to transactions between the Company and its parent or subsidiaries, or between its subsidiaries.

3. Assessment of the reasonableness of trading costs

- (i) To acquire real estate or right-of-use assets thereof from a related party, the Company shall assess the reasonableness of trading cost in the following methods:
 - A. The related party's trading price plus the necessary interest in funding and the cost to be borne by the buyer pursuant to laws and regulations. The term "necessary interest in funding" shall be calculated using the weighted average interest rate for borrowings in the year in which the company acquired the assets. However, the interest rate shall not exceed the maximum borrowing rate for the non-financial industry announced by the Ministry of Finance.
 - B. Total loan value appraised by the financial institution if the related party has been granted a mortgage loan on the subject matter from the financial institution, provided the cumulative loans from the financial institution exceed 70 percent of the total appraised loan value and the period of the loan has been over one year. But this shall not apply where the financial institution and one of

the trading parties are mutually related parties.

- (ii) Where both land and buildings of the same subject matter are purchased or leased, the Company may use one of the above methods to assess the trading cost of land and buildings separately.
- (iii) To acquire real estate or right-of-use assets thereof from a related party, the Company shall assess the cost of real estate or right-of-use assets thereof in accordance with Subparagraphs 1 and 2 of Paragraph 3 of this Article, and a CPA shall be engaged to review and provide specific opinions.
- (iv) Where the Company acquires real property or right-of-use assets thereof from a related party, and the appraisal results conducted in accordance with Subparagraphs 1 and 2 of Paragraph 3 of this Article are both lower than the transaction price, the Company shall handle the matter in accordance with Subparagraph 5 of Paragraph 3 of this Article. However, this shall not apply where any of the following circumstances exist, and objective evidence is provided together with specific opinions on reasonableness issued by a real property appraiser and a certified public accountant:
 - A. Where the related party acquired bare land or leased land for construction, the Company may submit evidence of compliance with one of the following conditions:
 - a. With the bare land assessed in an aforementioned method and the buildings assessed on the basis of the related party's construction cost plus reasonable construction profit, the total assessed amount exceeds the actual trading price. The term "reasonable construction profit" refers to profits calculated based on the 3-year average gross profit margin of the related party's construction department or the latest gross profit margin of the construction industry announced by the Ministry of Finance, whichever is lower.
 - b. Comparable transactions on other floors of the same real property or in nearby areas within one year involving non-related parties, with similar size, and with transaction conditions deemed comparable after adjustments for reasonable price differences attributable to floor level or location in accordance with customary real property sale or lease practices.
 - B. The Company provides evidence that the real estate purchased, or real estate right-of-use assets leased from a related party have trading terms equivalent to real estate transactions by non-related parties within one year of items with similar land areas in the neighborhood. The aforementioned completed transactions "in the neighborhood" basically refers to those in the same or neighboring street within 500 meters from the subject matter of trading or with similar publicly announced current values. The aforementioned "with similar land areas" basically means that the land areas for completed transactions with non-related parties are no less than 50% of the subject matter of the trade. The aforementioned "within one year" means one year calculated retrospectively from the transaction date of the acquisition of real estate or right-of-use assets thereof, which is considered the base date.
- (v) Regarding the Company's real estate acquisitions or right-of-use assets thereof from related parties, if all of the results assessed in accordance with Subparagraphs 1 and 2 of this Paragraph are lower than the trading price, the following matters shall be carried out:
 - A. In respect of the difference between the trading price and the assessed cost of the real estate or right-of-use assets thereof, the Company shall recognize a special reserve in accordance with Paragraph 1 of Article 41 of the Act. It shall not be distributed or used for capital increase or the issuance of bonus shares. If an investor, which accounts for its investment in another company under the equity method, is a publicly listed company, the special reserve pursuant to Paragraph 1 of Aof the investor in Article 41 of the Act shall be recognized in proportion to the shareholding percentage of the investor in the investee company.
 - B. Audit committee members shall comply with Article 218 of the Company Act.

C. Actions taken pursuant to the preceding two Items shall be reported to the shareholders' meeting, and the trading details shall be disclosed in the annual report and prospectus.

Where the Company has set aside a special reserve in accordance with the foregoing provisions, such reserve may not be utilized unless and until the assets acquired or leased at a premium have been recognized for impairment losses, disposed of, the lease terminated, appropriate compensation has been made, or the original condition has been restored, or other evidence confirms that no unreasonableness exists, and approval has been obtained from the competent authority.

(vi) Regarding the Company's acquisition of real estate or right-of-use assets thereof from related parties, if any of the following exist, actions shall be conducted in accordance with the evaluation and operational procedures set forth in Paragraphs 1 and 2 of this Article, and the provisions under Subparagraphs (1), (2), and (3) of Paragraph 3 of this Article concerning the assessment of the reasonableness of transaction costs shall not apply.

A. The related party acquired real estate or right-of-use assets thereof by inheritance or gift.

B. It is more than five years from the time the related party signed the acquisition contract of real estate or right-of-use assets thereof to the date of this trading.

C. Entering into joint construction agreements with related parties or engaging related parties to construct real estate on the Company's own land or on leased land and acquiring the resulting real estate.

D. Acquisition of operating real estate right-of-use assets by the Company, its subsidiaries, or between subsidiaries whose shares are issued, or paid-in capital are 100 percent owned, directly or indirectly, by the Company.

(vii) Regarding the Company's acquisition of real estate or right-of-use assets thereof from related parties, if there is other evidence showing non-compliance with business practices, actions shall be taken in accordance with Subparagraph 5 of Paragraph 3 of this Article.

Article 10: Procedures for acquisition or disposal of membership certificates or intangible assets or right-of-use assets thereof, or membership certificates

1. Assessment and operation procedures

The acquisition or disposal of the Company's intangible assets, right-of-use assets thereof, or membership certificates shall be conducted in accordance with the Company's internal control system governing the cycle for property, plant, and equipment.

2. Determination of trading terms and authorization limit

(i) Regarding the acquisition or disposal of membership certificates, the Company shall refer to the fair value of the market in determining the trading terms and trading price and submit an analysis report to the Chairperson. Amounts below (including) NT\$ 6,000,000 shall be submitted to the Chairperson for approval. Amounts over NT\$ 6,000,000 shall be additionally submitted to the Board of Directors for approval.

(ii) In acquiring or disposing of intangible assets, the Company shall refer to expert appraisal reports or fair market value or evaluate such factors as the expected benefits of the intangible asset to the Company, the transaction terms, and the transaction price. Amounts below (including) NT\$ 60,000,000 shall be submitted to the Chairperson for approval. Amounts over NT\$ 60,000,000 shall be additionally submitted to the Board of Directors for approval.

(iii) Before the Company acquires or disposes of assets and such action is required, under these Procedures or other applicable laws and regulations, to be approved by the Board of Directors, it shall first be approved by more than one-half of all members of the Audit Committee. If approval

by more than one-half of the Audit Committee members is not obtained, the matter may be approved by more than two-thirds of all Directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting.

For the purposes of the preceding paragraph, the terms “all members of the Audit Committee” and “all directors” shall be calculated based on those currently in office.

3. Implementation departments

After approval from the approving authority pursuant to the above paragraphs, the Company's acquisition or disposal of membership certificates, intangible assets, or right-of-use assets thereof shall be implemented by the user departments, the financial department, or the management department.

4. Expert assessment reports for membership certificates, intangible assets, or right-of-use assets thereof
- (i) Where the trading amount of the Company's acquisition or disposal of membership certificates exceeds 20 percent of the paid-in capital or NT\$ 300,000,000, except for transactions with government authorities, the Company shall, prior to the date of occurrence of the transaction, engage a certified public accountant to provide an opinion on the reasonableness of the transaction price.
5. The transaction amount shall be calculated in accordance with Subparagraph 5, Paragraph 1, Article 14 of these Procedures. "Within one year" refers to the one-year period retrospectively calculated from the date of occurrence of the current transaction. Any portion for which a professional appraiser's appraisal report or a CPA's opinion has already been obtained in compliance with the regulations need not be included.

Article 11: Procedures for acquisition or disposal of financial institutions' claims

In principle, the Company does not engage in the acquisition or disposal of financial institutions' claims. In the future, if the Company intends to engage in such matters, it will submit the proposal to the Board of Directors for approval before stipulating its assessment and operational procedures.

Article 12: Procedures for derivative instruments transactions

1. Trading principles and guidelines

(i) Types of trading

- A. The derivative financial products engaged in by the Company shall be defined in accordance with Article 4 of these Procedures.
- B. Matters relating to bond margin trading shall be handled in accordance with the relevant provisions of these Procedures. Transactions involving bonds with repurchase conditions may be exempt from the application of these Procedures.

(ii) Operating (hedging) strategies

“The Company shall engage in derivative financial product transactions solely for hedging purposes. The types of instruments shall be limited to those used to hedge risks arising from the Company's business operations. Hedging shall be conducted based on the Company's net foreign currency position after offsetting foreign currency receivables and payables or asset and liability positions by maturity date, amount, and currency. Prior to entering into any transaction, it shall be confirmed that the purpose of the transaction is for hedging.

(iii) Division of responsibilities

a. Finance department

1. Trading staff

- A. Responsible for establishing the Company's trading strategies for derivative instruments.
- B. Every two weeks, the trading staff shall calculate exposures, collect market information,

conduct trend analysis and risk assessment, and establish trading strategies which will be the basis for trading after being approved by the approval authority.

- C. Execute transactions as per authorization limit and the established strategies.
 - D. When there are significant changes in the financial markets and the trading staff deem the established strategies inapplicable, they can submit an evaluation report at any time and reformulate strategies. Upon the General Manager's approval, it will serve as the basis for trading.
2. Accounting staff
- A. Confirmation of transaction execution.
 - B. Review whether trading is conducted as per the authorization limit and the established strategies.
 - C. Conduct evaluation monthly and present the evaluation report to the General Manager.
 - D. Accounting bookkeeping.
 - E. Make filing and public announcements in accordance with the regulations of the competent securities authority.
3. Settlement staff: Implement settlement tasks.
4. Approval authority of derivative instruments:
- A. Hedge trading - Approval authority for hedging transactions

Unit: US dollars

Approval authority	Authorization limit for single trading	Authorization limit for trading of cumulative net positions
Chief Financial Officer	1,000,000 or below	1,500,000 or below
General Manager	1,000,001~1,500,000	1,500,001~3,000,000
Chairperson	1,500,001 or above	3,000,001 or above

- B. Before the Company acquires or disposes of assets under these Procedures or other applicable laws and regulations, it shall first be approved by more than one-half of all members of the Audit Committee before seeking approval by the Board of Directors. If approval by more than one-half of the Audit Committee members is not obtained, the matter may be approved by more than two-thirds of all Directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting.

For the purposes of the preceding paragraph, the term “all members of the Audit Committee” and “all Directors” shall refer to those actually in office.

These Procedures shall be approved by the Board of Directors and submitted to the shareholders’ meeting for approval. Where any Director expresses dissent and such dissent is recorded or provided in writing, the Company shall include such dissent in the minutes of the Board meeting and submit it to the shareholders’ meeting for discussion. The same shall apply to any amendments hereto.

b. Audit department

The Audit Department is responsible for understanding the adequacy of internal control over the trading of derivative instruments and auditing the trading department's compliance with operational procedures. It should analyze the trading cycle in order to prepare audit reports and report to the audit committee and the Board of Directors when significant negligence occurs.

c. Performance evaluation

The performance of hedging operations should be evaluated based on the hedging objectives and strategies.

d. Aggregate Amount of Hedging Contracts and Loss Limits for Total and Individual Contracts

(1) Aggregate Contract Amount

The total amount of hedging transactions shall not exceed 80% of the Company's net foreign currency position, calculated by offsetting foreign currency receivables and payables or asset and liability positions arising from business operations, based on the most recent quarterly financial report.

(2) Loss Limits for Total and Individual Contracts

A. The total loss from all contracts shall not exceed 10% of the total transaction contract amount or USD 300,000, whichever is lower.

B. The loss from any individual contract shall not exceed 10% of the contract amount or USD 200,000, whichever is lower.

2. Risk Management Measures

(i) Credit Risk Management:

Given that market conditions are subject to fluctuations due to various factors, which may give rise to risks in derivative financial product operations, credit risk management shall be conducted in accordance with the following principles:

Counterparties: Limited to reputable domestic and foreign financial institutions.

Instruments: Limited to products offered by reputable domestic and foreign financial institutions.

(ii) Market Risk Management:

The Company shall primarily engage in transactions through the publicly available foreign exchange markets provided by banks, and shall not, for the time being, engage in futures markets.

(iii) Liquidity Risk Management:

To ensure market liquidity, financial instruments selected shall be those with higher liquidity (i.e., capable of being readily offset in the market at any time). The entrusted financial institutions must possess adequate information and the capability to execute transactions in any market at any time.

(iv) Cash Flow Risk Management:

To ensure stability in the Company's operating cash flow, the source of funds for derivative transactions shall be limited to the Company's own funds, and the transaction amount shall take into account the funding requirements based on the projected cash inflows and outflows for the next three months.

(v) Operational Risk Management:

A. The Company shall strictly comply with authorized limits and operating procedures, and incorporate such activities into internal audit controls to prevent operational risks.

B. Personnel engaged in derivative transactions shall not concurrently perform confirmation, settlement, or other related functions.

C. Personnel responsible for risk measurement, monitoring, and control shall belong to a different department from those described in the preceding subparagraph, and shall report to the Board of Directors or to senior management not responsible for trading or position decisions.

D. Hedging transactions shall be evaluated at least twice monthly, and the evaluation reports shall be submitted to the General Manager and the Chairman.

(vi) Product Risk Management:

Internal trading personnel shall possess complete and accurate professional knowledge of financial products, and banks shall be required to fully disclose associated risks to avoid misuse

of financial instruments.

(vii) Legal Risk Management:

All documents executed with financial institutions shall be reviewed by the legal department or legal counsel for appropriateness prior to formal execution, in order to mitigate legal risks.

3. Internal audit system

- (i) The internal auditors shall regularly review the appropriateness of internal control on the trading of derivative instruments. They shall conduct monthly audits of the trading department's compliance with relevant procedures and analyze the trading cycle to prepare audit reports. If a significant violation is found, they shall notify the audit committee in writing.
- (ii) The internal auditors shall, by the end of February of next year, declare the audit reports together with the annual internal audit results to the Securities and Futures Institute. Improvements on abnormal items shall be filed to the same institute by the end of May the latest

4. Methods for regular assessment

- (i) The Board of Directors shall authorize top executives to regularly supervise and assess whether derivatives trading complies with the trading procedures stipulated by the Company and whether the risks undertaken are acceptable. When the assessment report on market price indicates an abnormal situation (such as when the positions held exceed the upper limit for loss), it shall be reported to the Board of Directors immediately and countermeasures shall be taken.
- (ii) Hedge trading required for the business shall be assessed at least twice a month. The assessment report shall be presented to the top executives authorized by the Board of Directors.

5. Supervision and management principles of the Board of Directors when engaging in the trading of derivative instruments

- (i) The Board of Directors shall designate top executives to constantly monitor the supervision and control of risks of derivative instruments trading. The management principles are as follows:
 - A. Regularly assess whether the risk management measures currently in use are adequate and proceed in accordance with the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" and the Procedures.
 - B. Monitor trading and profit/loss. When an abnormal event is identified, countermeasures shall be taken, and the Board of Directors shall be notified immediately. If the Company has independent directors, they shall attend the Board of Directors' meeting and express opinions.
- (ii) Regularly assess whether the performance of derivative instruments trading meets the established management strategies and whether the risks undertaken are acceptable.
- (iii) When the Company engages in the trading of derivative instruments, matters delegated to related staff according to relevant procedures shall be reported afterwards to the Board of Directors.
- (iv) When engaged in the trading of derivative instruments, the Company shall establish a memorandum book to record details on transaction type and amount, resolution date of the Board of Directors, and matters that shall be carefully assessed according to Subparagraph 2 of Paragraph 4 and Subparagraphs 1 and 2 of Paragraph 5 of this Article.

Article 13: Procedures for merger, demerger, acquisition, or transfer of shares

1. Assessment and operation procedures

- (i) For mergers, demergers, acquisitions, or transfer of shares, the Company shall appoint lawyers, CPAs, and underwriters to jointly propose a schedule for legal procedures and organize a task force to implement it in accordance with legal procedures. Before convening the Board of

Directors' meeting for resolution, the Company shall appoint CPAs, lawyers, or underwriters to express their opinions regarding the reasonableness of the stock conversion ratio, acquisition price, or cash or other assets allotted to shareholders. Opinions on reasonableness from the above-mentioned professionals are not required when the Company merges a subsidiary whose shares issued or paid-in capital are 100 percent owned, directly or indirectly, by the Company or the merger occurs between subsidiaries whose shares issued or paid-in capital are 100 percent owned, directly or indirectly, by the Company.

- (ii) Regarding the important terms in the contracts and relevant matters of the merger, demerger, or acquisition, the Company shall compile an open report to shareholders before the shareholders' meeting. This, together with the expert opinions referred to in Subparagraph 1 of Paragraph 1 of this Article and the shareholders' meeting notice, shall be delivered to shareholders as reference materials in deciding whether to approve the merger, demerger, or acquisition. The rule does not apply where, under other laws and regulations, it is not required to convene a shareholders' meeting to resolve on a merger, demerger, or acquisition. In addition, if any of the companies participated in the merger, spin off or acquisition is unable to convene the meeting, make a resolution or have the motion passed by the shareholders' meeting due to lack of a quorum, insufficient voting rights or other legal restrictions, the companies shall immediately and publicly explain the causes, subsequent procedures and the scheduled date to convene the shareholders' meeting.

2. Other matters to be noted

- (i) The date of the Board of Directors' meeting: Unless otherwise stipulated by other laws or where there are special circumstances that have already been reported and approved by the competent securities authority, companies participating in the merger, spin off or acquisition shall convene the Board of Directors' meeting and shareholders' meeting on the same day to resolve matters related to the merger, spin off or acquisition. Unless otherwise stipulated by other laws or where there are special circumstances that have already been reported and approved by the competent securities authority, companies participating in the transfer of shares shall convene the Board of Directors' meeting on the same day.
- (ii) The signing of prior confidentiality agreement: All personnel who participate in or are aware of the merger, demerger, acquisition, or transfer of shares of the company shall sign the written confidentiality agreements. Before information becomes public, they shall neither disclose the project contents nor buy or sell, in their own or other people's names, the shares and other equity-type marketable securities of any of the companies associated with the merger, demerger, acquisition, or transfer of shares.
- (iii) Guidelines for determining and changing the stock conversion ratio or acquisition price: Companies participating in the merger, spin off, acquisition or transfer of shares shall, before the Board of Directors' meetings of both parties, appoint CPAs, lawyers or underwriters to express their opinions regarding the reasonableness of stock conversion ratio, acquisition price or cash or other assets allotted to shareholders. Those opinions would be submitted to the shareholders' meeting. In principle, the stock conversion ratio or acquisition price cannot be changed arbitrarily unless the conditions for change have been stipulated in the contract and publicly disclosed. Conditions for changing the stock conversion ratio or acquisition price are as follows:
 - A. Cash capital increase, issuance of convertible corporate bonds, bonus shares, or issuance of corporate bonds with warrants, preferred shares with warrants, stock option certificates, and other equity-type marketable securities.
 - B. Actions that affect the Company's financial operations, such as the disposal of the Company's

- major assets.
 - C. Occurrence of major disasters or significant technical changes that affect shareholders' rights and interests or the share price of the Company.
 - D. Adjustment due to treasury stock buyback pursuant to relevant laws and regulations by one of the companies participating in the merger, demerger, acquisition, or transfer of shares.
 - E. Changes in the entities or the number of companies participating in the merger, demerger, acquisition, or transfer of shares.
 - F. Other conditions that allow changes stipulated in the contract and have been publicly disclosed.
- (iv) Matters to be included in the contract: In addition to compliance with Article 317-1 of the Company Act and Article 22 of the Business Mergers and Acquisitions Act, the contract of the companies participating in the merger, demerger, acquisition, or transfer of shares shall contain the following items:
- A. Handling of violations.
 - B. Guidelines on the handling of equity-type marketable securities already issued or treasury stocks already bought back by the Company eliminated due to the merger or split.
 - C. The volume and handling principles of treasury stocks that may be legally bought back by a participating company after the record date for calculation of stock conversion ratio.
 - D. Methods to handle the changes in the main entities or in the number of companies participating.
 - E. Estimated implementation progress and completion date of the project.
 - F. Estimated date to legally convene the shareholders' meeting and other related procedures when the project fails to be completed as scheduled.
- (v) The change of numbers of companies participating in the merger, spin off, acquisition or transfer of shares: Once the project is publicly disclosed, if any of the companies participating in the merger, spin off, acquisition or transfer of shares intends to merge, spin off, acquire, or transfer shares with other companies, the procedures or legal actions which have been completed in the original project shall be repeated by all participating companies. Where there is a decrease in the number of participating companies and the shareholders' meeting has resolved and delegated the authorization for changes to the Board of Directors, the participating companies are not required to convene the shareholders' meeting for resolution again.
- (vi) The Company shall sign an agreement with non-publicly listed companies participating in the merger, spin off, acquisition or transfer of shares and take actions in accordance with Subparagraph 1, "The date of the Board of Directors' meeting"; Subparagraph 2, "The signing of prior confidentiality agreement"; and Subparagraph 5, "the change of numbers of companies participating in the merger, spin off, acquisition or transfer of shares" of Paragraph 2 of this Article.
- (vii) Publicly-listed or OTC companies participating in the merger, demerger, acquisition, or transfer of shares shall make a complete written record of the following information and retain it for five years.
- A. Basic information of the staff: including job titles, names, and identification card number (or passport number for a foreigner) of all persons who participated in or implemented the merger, demerger, acquisition, or share transfer of shares before the news is publicized.
 - B. Dates of important events: including the signing of the letter of intent or memorandum, the engagement of financial or legal consultants, the execution of a contract, and the convening of the Board of Directors' meeting.

- C. Important documents and minutes: including the plans for mergers, spin off, acquisition or transfer of share, letter of intent or memorandum, important contracts and Board of Directors' meeting minutes.
- (viii) A company participating in a merger, demerger, acquisition, or share transfer that is listed or whose shares are traded at a place of business of a securities firm shall, within two days from the date of resolution by the Board of Directors, submit the information specified in Subparagraphs 7(1) and 7(2) to the competent authority for recordation via the Internet information reporting system in the prescribed format.
- (ix) Where any company participating in a merger, demerger, acquisition, or share transfer is not listed or does not have its shares traded at a place of business of a securities firm, the listed company or company whose shares are traded at a place of business of a securities firm shall enter into an agreement with such company and handle the matter in accordance with the provisions of Subparagraphs 7 and 8.

Article 14: Procedures for public disclosure of information

1. Items to be announced and declared, and the standards for announcement and declaration

- (i) Acquisition or disposal of real estate or right-of-use assets thereof from or to a related party or non-real estate assets from or to a related party, with the trading amount exceeding 20 percent of the Company's paid-in capital, 10 percent of the Company's total assets, or NT\$ 300,000,000. This does not apply to the trading of domestic government bonds, bonds with repurchase or reverse repurchase conditions, or the subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
- (ii) Engagement in a merger, demerger, acquisition, or transfer of shares.
- (iii) Engagement in the trading of derivative instruments with losses exceeding the upper limit for aggregate or individual contracts as stipulated in the Procedures.
- (iv) Where the assets acquired or disposed of are equipment for operational use or right-of-use assets thereof, the counterparty is not a related party, and the transaction amount meets any of the following thresholds:
- A. For a public company with paid-in capital of less than NT\$ 10 billion, the transaction amount reaches NT\$ 500,000,000 or more.
 - B. For a public company with paid-in capital of NT\$ 10 billion or more, the transaction amount reaches NT\$ 1 billion or more.
- (v) Where a public company engaged in construction business acquires or disposes of real property for construction use or right-of-use assets thereof, the counterparty is not a related party, and the transaction amount reaches NT\$ 500,000,000 or more; provided that where the paid-in capital reaches NT\$10 billion or more, and the Company disposes of self-constructed completed real property projects to a non-related party, the transaction amount shall reach NT\$1 billion or more.
- (vi) Where the Company acquires real property through arrangements such as build-on-own-land, build-on-leased-land, joint construction with allocation of units, joint construction with profit-sharing, or joint construction for sale, the counterparty is not a related party, and the Company's estimated transaction amount reaches NT\$ 500,000,000 or more.
- (vii) For asset transactions other than those specified in the preceding six subparagraphs, disposal of claims by financial institutions, or investments in Mainland China, where the transaction amount reaches 20% or more of the Company's paid-in capital or NT\$ 300,000,000 million or more; provided, however, that the following shall not apply:

- A. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of Taiwan.
 - B. For entities specializing in investment, trading of securities conducted on domestic or foreign securities exchanges or at places of business of securities firms, or subscription in the domestic primary market of foreign government bonds or publicly offered corporate bonds and general financial bonds not involving equity (excluding subordinated bonds), or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange-traded notes (ETNs), or securities subscribed by securities firms as required for underwriting business or as recommending securities firms for emerging stock companies in accordance with the regulations of the Taipei Exchange.
 - C. Trading of bonds with repurchase or reverse repurchase conditions, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
- (viii) The calculation of the transaction amount referred to in the preceding paragraph shall be as follows. The term “within one year” as used in this Paragraph shall be calculated retrospectively from the date of occurrence of the current transaction. Any portion that has already been publicly announced in accordance with these Procedures need not be included again:
- A. The amount of each individual transaction.
 - B. The cumulative amount of transactions involving the acquisition or disposal of assets of the same nature with the same counterparty within one year.
 - C. The cumulative amount of acquisitions or disposals (calculated separately for acquisitions and disposals) of real property or right-of-use assets thereof under the same development project within one year.
 - D. The cumulative amount of acquisitions or disposals (calculated separately for acquisitions and disposals) of the same securities within one year.
2. Deadline for public announcement and declaration
- If the Company's acquisition or disposal of assets meets the criteria in Paragraph 1 of this article, and the trading amount meets the criteria for public announcement and declaration, the Company shall announce and declare it within two days from the date of the occurrence.
3. Procedures for public announcement and declaration
- (i) The Company shall announce and declare related information on the website designated by the competent securities authority.
 - (ii) The Company shall update the status of derivative trading of the Company and its non-domestic, publicly listed subsidiaries as of the end of the previous month in the prescribed format at the information declaration website designated by the competent securities authority by the tenth of each month.
 - (iii) If the Company has to amend errors or omissions in items announced, the Company shall announce and declare all items again within two days from the date when it becomes aware of the mistake (the date of occurrence being the first day).
 - (iv) Regarding the Company's acquisition or disposal of assets, the Company shall keep related contracts, minutes, memorandum books, appraisal reports, and opinions of CPAs, lawyers, or securities underwriters available at its office. Unless otherwise provided in other laws, these documents shall be retained for at least five years.
 - (v) After the Company announces and declares trading in accordance with the preceding Article, the Company shall, under any of the following circumstances, announce and declare related information on the website designated by the competent securities authority within two days from

the date of the occurrence

- A. Change, termination, or rescission of a contract signed in regard to the original transaction.
- B. The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.
- C. Change to the originally publicly announced and reported information.

Article 15: Procedures for the control of subsidiaries' acquisition or disposal of assets

1. The subsidiary shall also establish and execute the Procedures for Acquisition or Disposal of Assets pursuant to the "Regulations Governing the Acquisition or Disposal of Assets by Public Companies".
2. Where the subsidiary is a non-publicly listed company and its asset acquisition or disposal meets the standards for announcement and declaration as stipulated in the "Regulations Governing the Acquisition or Disposal of Assets by Public Companies", the Company shall be notified, and it shall make a public announcement and declaration on behalf of the subsidiary.
3. For subsidiaries, the provisions relating to paid-in capital or total assets under the standards for announcement and declaration set forth in Paragraph 1 of Article 14 of these Procedures shall be based on the paid-in capital or total assets of the parent (Company).

Article 15-1: For the purpose of the provision under these Procedures relating to 10% of total assets, the calculation shall be based on the total assets reported in the most recent standalone or individual financial statements prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Where the Company's shares have no par value or a par value other than NT\$10 per share, the provision under these Procedures relating to a transaction amount of 20% of paid-in capital shall be calculated as 10% of equity attributable to owners of the parent. The provision under these Procedures relating to a transaction amount in which paid-in capital reaches NT\$10 billion shall be calculated as NT\$20 billion of equity attributable to the owners of the parent.

Article 16: Penalties

Any employee of the Company who undertakes asset acquisitions and disposals and violates these procedures shall be subject to a regular performance review in accordance with the Company's Personnel Administration Rules and Work Rules, and disciplinary actions shall be imposed depending on the severity of the violation.

Article 17: Implementation and amendment

Before the Company's Procedures for Acquisition or Disposal of Assets are submitted to the Board of Directors for approval, they shall first be approved by more than one-half of all members of the Audit Committee. If such approval is not obtained, the Procedures may be adopted with the consent of more than two-thirds of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting.

For the purposes of the preceding paragraph, the terms "all members of the Audit Committee" and "all directors" shall be calculated based on those currently in office.

After approval by the Board of Directors, these Procedures shall be submitted to the shareholders' meeting for ratification. Where any director expresses dissent and such dissent is recorded or provided in a written statement, the Company shall include such dissent in the minutes of the Board meeting and submit it to the shareholders' meeting for discussion. The same shall apply to any amendments hereto.

Article 18: Additional provisions

1. Any other matter not set forth in the Procedures shall be handled in accordance with related laws and regulations.
2. The Procedures were established on May 27, 2004.
3. The first amendment was made on June 30, 2008.
4. The second amendment was made on June 15, 2012.
5. The third amendment was made on June 23, 2014.
6. The fourth amendment was made on June 23, 2015.
7. The fifth amendment was made on June 23, 2017.
8. The sixth amendment was made on June 26, 2019.
9. The seventh amendment was made on May 31, 2022.

Appendix 6

Abnova (Taiwan) Corporation Articles of Incorporation

Chapter 1 General Provisions

Article 1 The Company is organized in accordance with the provisions of the Company Act as a limited company and registered under the business name of 亞諾法生技股份有限公司, English name is 「 Abnova (Taiwan) Corp. 」 .

Article 2 The businesses of the Company are as follows:

- 1.C801010 Basic Industrial Chemical Manufacturing.
- 2.C801030 Precision Chemical Material Manufacturing.
- 3.C802060 Animal Use Medicine man.
- 4.C802080 Pesticides Manufacturing.
- 5.C802100 Cosmetics Manufacturing.
- 6.F103010 Wholesale of Animal Feeds.
- 7.F107050 Wholesale of Fertilizer.
- 8.F107070 Wholesale of Veterinary Drugs.
- 9.F107080 Wholesale of Environment Medicines.
- 10.F107200 Wholesale of Chemical Feedstock.
- 11.F108040 Wholesale of Cosmetics.
- 12.F113030 Wholesale of Precision Instruments.
- 13.F207050 Retail Sale of Manure.
- 14.F207070 Retail Sale of Veterinary Drugs.
- 15.F207080 Retail Sale of Environment Medicine.
- 16.F207200 Retail Sale of Chemical Feedstock.
- 17.F208040 Retail Sale of Cosmetics
- 18.F208050 Retail Over-the-counter drugs class B.
- 19.F213040 Retail Sale of Precision Instruments.
- 20.F401010 International Trade.
- 21.F601010 Intellectual Property Rights
- 22.I102010 Investment Consulting.
23. I103060 Management Consulting.
- 24.IC01010 Medicine Inspection.
- 25.IG01010 Biotechnology Services.
- 26.IZ09010 Management System Certification.
- 27.C802041 Drugs and Medicines Manufacturing.
- 28.F208021 Retail Sale of Western Pharmaceutical.
- 29.F108021 Wholesale of Western Pharmaceutical.
- 30.CF01011 Medical Devices Manufacturing.
- 31.F108031 Wholesale of Medical Devices.
- 32.F208031 Retail Sale of Medical Apparatus.
- 33.JE01010 Rental and Leasing.
- 34.ZZ99999 All business activities that are not prohibited or restricted by law, except those

that are subject to special approval.

- Article 3 In order to achieve the goal of diversified operation, the total amount of the Company's re-investments of other companies may be more than 40 percent of the paid-in capital.
- Article 4 The Company may make guarantees externally as the needs of the business may require.
- Article 5 The Company shall have its head office in Taipei City, the Republic of China, and may, under a resolution adopted at the meeting of the Board of Directors, set up branch offices within or outside the territory of the Republic of China when deemed necessary.
- Article 6 The announcement method of the Company shall be handled in accordance with Article 28 of the Company Act.

Chapter 2 Shares

- Article 7 The total amount of the Company's capital is NTD 800,000,000, which is divided into 80,000,000 shares, with a value per share of NTD 10, with the unissued shares to be issued in installments by the Board of Directors under authorization. NTD 70 million shall be retained in the capital referred to in the preceding paragraph for the issuance of employee stock warrants, the total issued shares are 7,000,000 with a value per share of NTD 10, and the shares to be issued by installments by the Board of Directors under authorization. After the Company's public offering, if it is proposed to issue employee stock warrants at a price lower than the subscription price specified in Article 53 of "Regulations Governing the Offering and Issuance of Securities by Securities Issuers", it shall obtain approval by the majority votes in a meeting of the board of directors at which two-thirds or more directors are present.
- Article 8 The shares of the Company are registered shares and shall be assigned with serial numbers, and the share certificates shall be affixed with the signatures or personal seals of the director representing the company and shall be duly certified or authenticated by the bank which is competent to certify shares under the laws before issuance thereof. The shares issued by the Company shall be transferred by way of book-entry transfer and not printing its share certificate in accordance with the provision of the law, but the shares issued shall be registered with a centralized securities depository enterprise and follow the regulations of that enterprise. The same applies to the issuance of other securities.
- Article 8-1 After the Company's public offering, If the company would like to cease its status as a public company, in addition to the approval of the board of directors, and after the resolution of the shareholders' meeting in accordance with Article 156-2 of the Company Act, it can handle the relevant matters of the cease of its status as a public company.
- Article 9 Except as otherwise provided by laws and regulations and securities rules, shareholders of the Company shall handle stock affairs such as stock transfer, pledge of rights, loss reporting, inheritance, gift and seal loss reporting, change or address change in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies".
- Article 10 Transfer of shares will not be altered within 60 days before the convening date of a regular shareholders' meeting, within 30 days before the convening date of a special shareholders' meeting, or 5 days before the target date fixed by the Company for distribution of dividends, bonus or other benefits.

Chapter 3 Shareholders' Meetings

- Article 11 Shareholders' meetings of the Company are of two kinds:
- (1) Regular meeting: Regular meetings shall be convened at least once a year by the Board of Directors according to the law within six months after the close of each fiscal year.
 - (2) Special meeting: A special shareholders' meeting may be convened in accordance with relevant laws and regulations when necessary.
- Article 12 Notice with the date, time, place, and reason for the convening of a regular shareholders' meeting shall be sent to each shareholder 30 days before the meeting and special shareholders' meeting shall be sent 15 days before the meeting.
- Article 12-1 The shareholders' meeting of this company may be held using video conferencing or other means announced by the Ministry of Economic Affairs.
- Article 13 Resolutions at a shareholders' meeting shall, unless otherwise provided for in the Company Act, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares. Shareholders may attend the meeting in person or by proxy.
- Article 14 Except for the restricted or non-voting shares listed in the relevant provisions of the Company Act, a shareholder shall have one voting power in respect of each share in his/her/its possession.
- Article 15 If shareholders are unable to attend the shareholders' meeting in person for any cause, in addition to the provisions of Article 177, Article 177-1, and Article 177-2 of the Company Law, after the public offering of this company, it shall also be handled in accordance with the " Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies " promulgated by the competent securities authority.
- Article 15-1 Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting and shall be handled in accordance with Article 183 of the Company Act.
- Article 16 If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, his/her agent shall be handled in accordance with Paragraph 3 of Article 208 of the Company Act.
- If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chairperson from among themselves.
- The resolution of the shareholders' meeting shall be handled in accordance with the Rules of Governance Shareholders' Meeting of the Company.

Chapter 4 Directors, Audit Committee, and Managerial Officer

- Article 17 The company has five to nine directors, who shall be elected by the shareholders' meeting from among the persons with disposing capacity. The term of office of a director is three years, but he/she may be eligible for re-election. The election of directors (including independent directors) adopts the candidate nomination system according to Article 192-1 of the Company Act.
- A company may obtain directors' liability insurance with respect to liabilities resulting from exercising their duties during their terms of directorship. The total percentage of

shareholdings of all the directors selected shall be handled in accordance with the provisions of the competent authority for securities.

Article 17-1 The company complies with the provisions of Article 183 of the Securities and Exchange Act and the number of directors in Article 17 of the Articles of Incorporation, the number of independent directors shall not be less than three and not less than one-fifth of the total number of directors.

Independent directors shall possess professional knowledge and there shall be restrictions on their shareholdings and the positions they may concurrently hold. Regulations governing the professional qualifications, restrictions on shareholdings and concurrent positions held, method of nomination and election, and other matters for compliance with respect to independent directors shall be prescribed by the Competent Authority.

Article 17-2 The company set up the audit committee according to the law, the audit committee shall be composed of the entire number of independent directors. It shall not be fewer than three people in number, one of whom shall be convener, and at least one of whom shall have accounting or financial expertise. The Audit Committee is responsible for implementing the functions and powers of supervisors as prescribed by the Securities and Exchange Act, Company Act, and other laws and regulations.

Article 18 The board of directors shall elect a chairperson of the board directors from among the directors by a majority vote at a meeting attended by over two-thirds of the directors, and depending on the actual needs to elect a vice chairperson of the board. The chairperson represents the company. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, his/her agent shall be handled in accordance with Paragraph 3 of Article 208 of the Company Act.

Article 19 A Board of Directors' meeting shall be convened at least once quarterly, and a notice with reasons for convening such meeting shall be sent to each director 7 days before the meeting date; In case of emergency, a Board of Directors' meeting may be convened at any time without sending notices 7 days before the meeting date. The notice for calling a meeting of the directors may be effective using writing, electronic email, or facsimile. The resolutions in the Board of Directors' meeting shall be adopted by the majority of directors attending the meeting attended by more than most of all directors, except as otherwise provided by the Company Act. In case a meeting of the board of directors proceeds via a visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

Article 20 If a director is unable to attend the board meeting in person for some reason, he/her may entrust another director to attend the meeting in accordance with the law. A director may accept the appointment to act as the proxy referred to in the preceding Paragraph of one other director only.

Article 20-1 Deleted.

Article 20-2 Deleted.

Article 21 The board of directors of the Company may set up other functional committees for the needs of business operation, and the establishment and authority of the relevant committees shall be in accordance with the regulations prescribed by the competent authority.

Article 22 The Company may have one or more managerial officers. Appointment, discharge, and remuneration of the managerial officers shall follow Article 29 of the Company Act.

Chapter 5 Accounting

Article 23 The fiscal year of the Company starts from January 1 to December 31 every year. Upon the close of each fiscal year, the Board of Directors shall prepare various reports and financial statements in accordance with the Company Act:

- 1) Report on Operations.
- 2) Financial Statements.
- 3) Proposals Concerning Appropriation of Net Profits of Making Up.

The proposal of surplus earning distribution or loss offsetting, together with the business report and financial statements, shall be forwarded to the Audit Committee for auditing, and afterward be submitted to the board of directors for approval.

Article 24 If the company makes a profit in the year (the so-called profit means after deducting the profit before the distribution of employee compensation and directors' compensation from the annual pre-tax profit), no less than 1% shall be allocated for employee compensation (among which a portion no less than 0.5% of the said profit shall be distributed to non-executive employees) and no more than 3% for directors' compensation. However, if the company still has accumulated losses (including adjusting the amount of undistributed earnings), the amount of compensation shall be retained in advance.

The employees' compensation in the preceding paragraphs shall be distributed in the form of shares or cash; The distribution objects may include employees of affiliated companies who meet the conditions prescribed by the board of directors. The compensation of the directors referred to in the preceding paragraph may only be paid in cash.

The preceding two paragraphs shall be implemented by the resolution of the board of directors and shall be submitted to the shareholders' meeting.

Definition and Scope of the Non-executive Employees of the Company: The non-executive employees refer to entry-level employees not covered under the "managerial officer" defined by the FSC, who are compensated at the salary level lower than that defined in the "Regulations for Tax Preferences Provided to Small and Medium Enterprise on Wage Payment Raising".

Article 24-1 If the Company's annual final account has net profit after tax for the current period, the accumulated loss shall be covered first, setting aside 10% of such profits as a legal reserve. However, when the legal reserve amounts to the authorized capital, this shall not apply. Appropriation or reversal of special reserves in accordance with laws and regulations or regulations of the competent authority. If there is any balance, and the undistributed earnings at the beginning of the same period (including adjusting the amount of undistributed earnings) when the distributable dividends and bonuses may be paid in cash, it can be implemented after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and such distribution shall be submitted to the shareholders' meeting. If it's distributed in the form of new shares, it shall be distributed after the resolution of the shareholders' meeting.

According to Article 240, paragraph 5, the company may, by a resolution adopted by a majority of the shareholders present who represent two-thirds or more of the total number of its outstanding shares of the company, have the surplus profit distributable as dividends and bonuses in whole or in part distributed in the form of new shares to be issued by the company for such purpose and shall be submitted to the shareholders' meeting.

The dividend policy of the Company is to allocate no less than 10% of the distributable

earnings to shareholders each year in accordance with the current and future development plans, considering the investment environment, capital demand, and domestic and foreign competition, and considering the interests of shareholders. However, when the accumulated distributable earnings are less than 3% of the paid-in capital, the dividend may not be distributed. The distribution of dividends to shareholders may be made in cash or stock, and the cash dividends shall not be less than 10% of the total dividends.

Article 24-2 According to Article 241 of the Company Act, the Company distributes its legal reserve and the following capital reserve, in whole or in part, by issuing new shares which shall be distributable as dividend shares to its original shareholders in proportion to the number of shares being held by each of them or by cash. When it is paid in cash, the resolution shall be adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors and it shall be submitted to the shareholders' meeting.

Article 25 The directors of the Company may draw the travel and transportation fees on time, the amount of which shall be determined by the Board of Directors in accordance with the normal level of the industry.

Article 26 The directors of the Company may get paid monthly, the amount of which shall be determined by the Board of Directors in accordance with the normal level of the industry. The Company may provide independent directors with reasonable remuneration different from that of ordinary directors.

Chapter 6 Additions

Article 27 The organizational regulations and working rules are separately stipulated.

Article 28 Regarding all matters not provided for in these Articles of Incorporation, the Company Act shall govern.

Article 29 These Articles of Incorporation were agreed to and signed on December 19, 2001.

1st Amendment was made on April 29, 2002;

2nd Amendment was made on July 4, 2002;

3rd Amendment was made on November 28, 2003;

4th Amendment was made on March 1, 2004;

5th Amendment was made on March 1, 2004;

6th Amendment was made on June 29, 2007;

7th Amendment was made on February 29, 2008;

8th Amendment was made on June 30, 2008;

9th Amendment was made on June 17, 2010;

10th Amendment was made on June 15, 2012;

11th Amendment was made on June 23, 2014;

12th Amendment was made on June 20, 2016;

13th Amendment was made on June 23, 2017;

14th Amendment was made on June 26, 2019;

15th Amendment was made on May 31, 2022.;

16th Amendment was made on May 29, 2025.

Abnova (Taiwan) Corporation

Chairperson: Wilber Huang

Appendix 7

Abnova (Taiwan) Corporation Rules of Governing Shareholders' Meeting

Article 1 To establish a strong governance system and sound supervisory capabilities for the Company's shareholders meetings, and to strengthen management capabilities, these Rules are adopted under Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2 The rules of procedures for the Company's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 3 Unless otherwise provided by law or regulation, the Company's shareholders' meetings shall be convened by the board of directors.

Changes to how the Company convenes its shareholder's meeting shall be resolved by the board of directors and shall be made no later than mailing of the shareholder's meeting notice.

The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. The Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS 21 days before the date of the regular shareholders' meeting or 15 days before the date of the special shareholders' meeting. If, however, the Company has a paid-in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or the total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders meeting. In addition, 15 days before the date of the shareholders' meeting, the Company shall also prepare the shareholders' meeting agenda and supplemental meeting materials available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby.

This corporation shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholder's meeting:

1. For physical shareholder's meetings, to be distributed on-site at the meeting.
2. For hybrid shareholder's meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. For virtual-only shareholder meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholder's meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares,

reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by extraordinary motion.

Where the re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of shares issued may submit to the Company a proposal for discussion at a regular shareholders' meeting. The number of items proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interest or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Before the book closure date before a regular shareholders meeting is held, the Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders' meeting and take part in the discussion of the proposal.

Article 4 For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting and shall deliver the proxy form to the Company five days before the date of the shareholder's meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to the Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5 (Principles determining the time and place of a shareholders meeting)

The venue for a shareholders meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier

than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders' meeting.

Article6 (Preparation of documents such as the attendance book)

The Company shall specify in its shareholders' meeting notices the time during which attendance registrations for shareholders, solicitors, and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes before the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed to attend the shareholder's meeting in person.

Shareholders shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card instead of signing in.

The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholder's meeting. When a juristic person is appointed to attend as a proxy, it may designate only one person to represent it in the meeting.

In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.

In the event of a virtual shareholders meeting, the Company shall upload the meeting agenda book, annual report, and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article6-1 (Convening virtual shareholders meetings and particulars to be included in shareholders meeting notice)

To convene a virtual shareholders meeting, the Company shall include the following particulars in the shareholders' meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents, or other force majeure events, at least covering the following particulars:
 - (1) To what time will the meeting be postponed or from what time will the meeting resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume?
 - (2) Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
 - (3) In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if

the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on the meeting agenda of that shareholders meeting.

(4) Actions to be taken if the outcome of all proposals has been announced and extraordinary motion has not been carried out.

3. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholder meeting online shall be specified.

Article 7 (The chairperson and non-voting participants of a shareholders meeting)

If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice-chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the directors to act as chairperson. Where the chairperson does not make such a designation, the directors shall select from one person among themselves to serve as chairperson.

It is advisable that shareholders' meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chairperson from among themselves.

The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders' meeting in a non-voting capacity.

Article 8 (Documentation of shareholders' meeting by audio or video)

The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit under Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Where a shareholders meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast, and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.

Article 9 Attendance at shareholders' meetings shall be calculated based on the number of shares. The number of

shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chairperson should call the meeting to order at the appointed meeting time and disclose information concerning the number of non-voting shares and the number of shares represented by shareholders attending the meeting.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chairperson may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third of the total number of issued shares, the chairperson shall declare the meeting adjourned. In the event of a virtual shareholders meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one-third or more of the total number of issued shares, a tentative resolution may be adopted under Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6.

When, before the conclusion of the meeting, the attending shareholders represent a majority of the total number of shares issued, the chairperson may resubmit the tentative resolution for a vote by the shareholders meeting under Article 174 of the Company Act.

Article 10 (Shareholder speech)

If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

The provisions of the preceding paragraph apply *mutatis mutandis* to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

The chairperson may not declare the meeting adjourned before the completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholder's meeting. If the chairperson declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chairperson in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders and then continue the meeting.

The chairperson shall allow ample opportunity during the meeting for explanation and discussion of proposals and amendments or extraordinary motions put forward by the shareholders; when the chairperson is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chairperson may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 11 (Calculation of voting shares and recusal system)

Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in

which shareholders speak will be set by the chairperson.

A shareholder in attendance who has submitted a speaker's slip but does not speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chairperson, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chairperson may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chairperson and the shareholder that has the floor; the chairperson shall stop any violation.

When a juristic person shareholder appoints two or more representatives to attend a shareholder's meeting, only one of the representatives so appointed may speak on the same proposal.

After an attending shareholder has spoken, the chairperson may respond in person or direct relevant personnel to respond.

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chairperson declaring the meeting open until the chairperson declares the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.

As long as questions raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

Article 12 Voting at a shareholders meeting shall be calculated based on the number of shares.

With respect to resolutions of shareholders' meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as a proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

Except for a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as a proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13 A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

When the Company holds a shareholder meeting, it shall adopt the exercise of voting rights by electronic means and may adopt the exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholder's meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company two days before the date of the shareholder's meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholder's meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chairperson or a person designated by the chairperson shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or an alternative to a proposal, the chairperson shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to vote. When anyone among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chairperson, provided that all monitoring personnel shall be shareholders of the Company.

Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholder's meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

When the Company convenes a virtual shareholders meeting, after the chairperson declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chairperson announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders meeting, votes shall be counted at once after the chairperson announces the voting session ends, and the results of votes and elections shall be announced immediately.

When the Company convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholder's meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for

extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14 The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, and the names of directors not elected and number of votes they received. The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit under Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15 Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chairperson of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chairperson's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights) and disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of the Company.

Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chairperson's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online.

Article 16 (Public disclosure)

On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies, and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event of a virtual shareholders meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During the Company's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange

Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed period.

Article 17 (Maintaining order at the meeting place)

Staff handling administrative affairs of a shareholder's meeting shall wear identification cards or armbands.

The chairperson may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

At the place of a shareholder's meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chairperson may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chairperson's correction, obstructing the proceedings and refusing to heed calls to stop, the chairperson may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18 (Recess and resumption of a shareholders meeting)

When a meeting is in progress, the chairperson may announce a break based on time considerations. If a force majeure event occurs, the chairperson may rule the meeting suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholder's meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholder's meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

Article 19 (Disclosure of information at virtual meetings)

In the event of a virtual shareholders meeting, the Company shall disclose real-time results of votes and elections immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chairperson has announced the meeting adjourned.

Article 20 (Location of the chairperson and secretary of virtual-only shareholders meeting)

When the Company convenes a virtual-only shareholders meeting, both the chairperson and secretary shall be in the same location, and the chairperson shall declare the address of their location when the meeting is called to order.

Article 21 (Handling of disconnection)

In the event of a virtual shareholders meeting, the Company may offer a simple connection test to shareholders before the meeting and provide relevant real-time services before and during the meeting to help resolve technical communication issues.

In the event of a virtual shareholders meeting, when declaring the meeting open, the chairperson shall also declare, unless, under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chairperson has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who

have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced or a list of elected directors.

When the Company convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in the second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.

Article 22 (Handling of digital divide)

When convening a virtual-only shareholders meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholder meeting online.

Article 23 Matters not covered by these Rules shall be handled in accordance with the provisions of the Company Law, the Securities and Exchange Law, and other relevant laws and regulations.

Article 24 These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be affected in the same manner.

These Rules of Incorporation were adopted on February 12, 2004.

1st Amendment was made on June 30, 2008;

2nd Amendment was made on June 15, 2012;

3rd Amendment was made on June 19, 2013;

4th Amendment was made on June 23, 2015;

5th Amendment was made on June 23, 2017;

6th Amendment was made on June 26, 2019;

7th Amendment was made on June 17, 2020;

8th Amendment was made on July 7, 2021;

9th Amendment was made on May 31, 2022.

Appendix 8

Abnova (Taiwan) Corporation Rules for Election of Board of Directors

Article 1 To ensure a just, fair, and open election of directors, these Procedures are adopted pursuant to Articles 21 and 41 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Except as otherwise provided by law and regulation or by the Company's articles of incorporation, elections of directors shall be conducted in accordance with these Procedures.

Article 2 The overall composition of the board of directors shall be taken into consideration in the selection of the Company's directors. The composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs. It is advisable that the policy includes, without being limited to, the following two general standards:

1. Basic requirements and values: Gender, age, nationality, and culture.
2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

Each board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present on the board are as follows:

1. The ability to make judgments about operations.
2. Accounting and financial analysis ability.
3. Business management ability.
4. Crisis management ability.
5. Knowledge of industry.
6. An international market perspective.
7. Leadership ability.
8. Decision-making ability.

More than half of the directors shall be people who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.

The board of directors of the Company shall consider adjusting its composition based on the results of performance evaluation.

Article 3 The qualifications for the independent directors of the Company shall comply with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

The election of independent directors of the Company shall comply with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies and shall be conducted in accordance with the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 4 Elections of directors at the Company shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act.

When the number of directors falls below five due to the dismissal of a director for any reason, the Company shall hold a by-election to fill the vacancy at its next shareholders' meeting. When the number of directors falls short by one third of the total number prescribed in the Company's articles of incorporation, the Company shall call a special shareholder meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

When the number of independent directors falls below that required under the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the

next shareholders' meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

Article 5 The cumulative voting method shall be used for election of directors at the Company. Each share will have voting rights in number equal to the directors to be elected and may be cast for a single candidate or split among multiple candidates.

Article 6 The board of directors or authorized convener shall prepare separate ballots for directors in numbers corresponding to the directors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 7 The number of directors will be as specified in the Company's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more people receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

Article 8 Before the election begins, the chair shall appoint a number of people with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

Article 9 A ballot is invalid under any of the following circumstances:

1. The ballot was not prepared by a person with the right to convene.
2. A blank ballot is placed in the ballot box.
3. The writing is unclear and indecipherable or has been altered.
4. The candidate whose name is entered into the ballot does not conform to the director candidate list.
5. Other words or marks are entered in addition to candidates' account name (name), and the number of voting rights allotted.

Article 10 The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair on the site. The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 11 The Company shall announce and report the election results on the website designated by the competent authority.

Article 12 These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders meeting.

These procedures are adopted on June 23, 2017.

1st Amendment was made on June 26, 2019;

2nd Amendment was made on July 7, 2021.

Appendix 9

Abnova (Taiwan) Corporation Shareholding of Directors

1. As of March 31, 2026, the book closure date of this general shareholders' meeting, the paid-in capital of the Company was NTD605,535,940, and the total number of issued shares was 60,553,594.
2. According to article 26 of the Securities and Exchange Act and Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies, the minimum required combined shareholding of all directors shall be 4,844,287.
3. The total shareholding (including individual and the whole) in the register of shareholders has met the legal percentage standard.
4. The Company sets up an audit committee to replace the supervisor's authority
5. Shareholding list of the board of directors:

Title	Name	Date elected	Term	Shareholding recorded in the register of shareholders on the book closure date	
				Shares	Shareholding ratio (%)
Chairperson	Wilber Huang	May 15, 2023	3 years	3,651,144	6.03%
Director	Harmony Investment Co., Ltd. Representative: Chiu Chi Ching	May 15, 2023	3 years	2,448,294	4.04%
Director	China Wire & Cable Co., Ltd Representative: Chen Yueh Hung	May 15, 2023	3 years	1,037,017	1.71%
Director	Pan Pacific Investment Co., Ltd. Representative: Jih Pei Ju	May 15, 2023	3 years	1,839,014	3.04%
Independent Director	Cha Anna	May 15, 2023	3 years	-	-
Independent Director	Su Jin Jun	May 15, 2023	3 years	-	-
Independent Director	Ye Shao De	May 15, 2023	3 years	-	-
Number of shares held by all directors				8,975,469	14.82%

Appendix 10

Statement on acceptance of shareholder proposals and director nominated candidates

Explanation:

1. According to article 172-1 and article 192-1 of Company Act, Shareholder(s) holding one percent (1%) or more of the total number of outstanding shares of a company may propose to the company a proposal for discussion at a general shareholders' meeting and a roster of director candidates.
2. Only one matter shall be allowed in each single proposal, the number of words of a proposal shall be limited to not more than three hundred (300) words, and in case a proposal contains more than one matter or more than 300 words or more than one matters in a single proposal, such proposal shall not be included in the agenda.
3. The roster of candidates for nominating directors is limited to 7 (including 3 independent directors). If the number of shareholders' nominations exceeds the number of directors (including independent directors) to be elected or the candidates for directors (including independent directors) nominated do not meet the legal qualifications, they will not be included in the roster of candidates.
4. The period of acceptance of shareholders' proposals and nominations at the general shareholders meeting is from March 17, 2026 to March 26, 2026, and has been announced in TWSE MOPS according to law.
5. During the above-mentioned acceptance of shareholder proposals and nominations period, no shareholder proposals and nominations were received except for the candidates nominated by the Board of Directors of the Company (including independent directors).