STOCK CODE: 6589

EIRGENIX, INC.

HANDBOOK FOR 2026 ANNUAL SHAREHOLDERS' MEETING (TRANSLATION)

Date and Time: May 29,2026 09:30
Location:
International Conference Hall,
R&D Center, Hsinchu Biomedical Park
2F, No. 8, Sec. 2, Shengyi Rd.,
Zhubei City, Hsinchu County

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DISCLAIMER:

THIS IS A TRANSLATION OF THE HANDBOOK FOR THE 2026 ANNUAL SHAREHOLDERS' MEETING (THE "HANDBOOK") OF EIRGENIX, INC. (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.

1. 2026 Annual Shareholders' Meeting

Meeting Agenda

EirGenix, Inc.

2026 Annual Shareholders' Meeting

Meeting Agenda

Type of Meeting: Physical Shareholders' Meeting

Time: 9:30 a.m, May 29, 2026

Place: International Conference Hall, R&D Center, Hsinchu Biomedical Park (2F, No. 8, Sec. 2, Shengyi Rd., Zhubei City, Hsinchu County).

Meeting Procedures:

I. Call the Meeting to Order

II. Chairman Remarks

III. Report Items

(1) 2025 Report the Business Results

(2) 2025 Audit Committee's Review Report

(3) 2025 Remuneration for the Directors

(4) The 2025 Implementation Report for the Sound Business Plan

(5) Discontinue the Private Security Offering Approved by 2025 Shareholders' Meeting

(6) Amendment to the "Transfer Repurchased Shares to Employees Rules"

IV. Proposed Resolutions

(1) Accept 2025 Financial Statements and Business Report

(2) Ratification of the 2025 Deficit Offset Proposal

(3) Adjustment of the Utilization Plan for Capital Injection by the Private Placement in 2021

V. Items for Discussion

(1) Amendment to the "Procedures for Acquisition or Disposal of Assets"

(2) Adoption of the Issuance of Employee Restricted Stock Awards

(3) Approval of Private Placement of Securities

(4) Proposal to Release the Prohibition on Directors or Representatives of Directors from Participation in Competitive Business

VI. Extemporary Motions

I. Call the Meeting to Order

II. Chairman Remarks

III. Report Items

(1) 2025 Report the Business Results

Explanatory Notes: Please refer to Attachment 1.

(2) 2025 Audit Committee's Review Report

Explanatory Notes: Please refer to Attachment 2

(3) 2025 Remuneration for the Directors

Explanatory Notes: Please refer to Attachment 3.

(4) The 2025 Implementation Report for the Sound Business Plan

Explanatory Notes:

The 2025 Implementation Report for the Sound Business plan, please refer to Attachment 4.

(5) Discontinue the Private Security Offering Approved by 2025 Shareholders' Meeting

Explanatory Notes:

A. It was authorized in the Shareholders' Meeting on June 27, 2025 that the Board of Directors may raise funds of at most 30,000,000 shares of common stocks by private placement depending on the market status and the Company's actual demands. The private placement shall be conducted one to three times within one year after the authorization starting from the resolution date.

B. As the termination date is near, in consideration of working capital and market status, the said private placement shall not be renewed and continued.

(6) Amendment to the "Transfer Repurchased Shares to Employees Rules"

Explanatory Notes: Please refer to Attachment 5.

IV. Proposed Resolutions

(1) Accept 2025 Financial Statements and the Business Report

(Proposed by the Board of Directors)

Explanatory Notes:

A. EirGenix's 2025 Financial Statements, including consolidated financial statement and parent company only financial statement, were audited by independent auditors, Ms. Yu, Shu-Fen and Ms. Yen, Yu-Fang, of PricewaterhouseCoopers Taiwan.

B. 2025 Business Report, Independent Auditors' Report, and the aforementioned Financial Statements are attached hereto as Attachment 1 and Attachment 6.

(2) Ratification of the 2025 Deficit Offset Proposal

(Proposed by the Board of Directors)

Explanatory Notes:

A. In accordance with the Company's Articles of Incorporation, no dividends shall be distributed due to net loss for the fiscal year 2025.

B. EirGenix's 2025 financial statement showed an accumulated deficit is NT$ 743,309,992. According to the Company's Articles of Incorporation, EirGenix does not intend to distribute dividends and bonuses this year.

C. It is proposed to compensate the total amount of the deficit by capital surplus; please refer to Attachment 7.

(3) Adjustment of the Utilization Plan for Capital Injection by the Private Placement in 2021

(Proposed by the Board of Directors)

Explanatory Notes:

A. EirGenix privately issued 55,000,000 ordinary shares at NT$91.5 per share in 2021, and the full payment of NT$5,032,500,000 was received on October 15, 2021.

B. Due to operational planning considerations, the Company proposes to adjust the utilization plan as detailed below. The anticipated benefits are primarily to enhance the competitiveness of the Company’s CDMO business, accelerate the commercialization timeline of products developed with partners, and further inject momentum into future growth. This amendment will have a positive impact on the Company's actual operational development and the efficiency of fund utilization, with no significant adverse impact on shareholders' equity.

Unit: NT$

The Usage of Funds		Budget Amount	
		Before the change	After the change
To enrich working capital	R&D expenses	1,016,178,000	1,606,575,499
Expansion and building of factory		1,700,000,000	2,940,990,000
Others	Repay bank loans and replenish horizontal and vertical integration and other operational funding needs.	316,322,000	316,322,000
	Acquisition or purchase the intangible assets, operation- related assets, and right-of-use assets.	2,000,000,000	168,612,501
Total		5,032,500,000	

C. The Projected completion date is second quarter of 2027.

V. Items for Discussion

(1) Amendment to the "Procedures for Acquisition or Disposal of Assets"

(Proposed by the Board of Directors)

Explanatory Notes:

It is proposed to amend the Procedures for Acquisition or Disposal of Assets pursuant to the official announcement from Financial Supervisory Commission on July 24, 2025 (official letter No.1140383333). The comparison table is attached hereto as Attachment 8.

(2) Adoption of the Issuance of Employee Restricted Stock Awards

(Proposed by the Board of Directors)

Explanatory Notes:

A. To attract and retain the professional talents required by EirGenix, to enhance the coherence of employees, EirGenix intends to issue a total of 1,530,000 shares at NT$ 10 per share, and the total amount is NT$ 15,300,000, according to Article 267 of the Company Act and related rules, including the Regulations Governing the Offering and Issuance of Securities by Securities Issuers to lay down the Regulations of 1st Employee Restricted Stocks in 2026. The actual number of shares to be issued will be resolved by the Board of Directors after the issuance of employee restricted stock awards is approved at the shareholders' meeting and by the competent authority.

B. The content and items of the Restricted Employee Stock are as follows:

(A) Issue Price: NT$ 0 per share.

(B) The Eligibility of Employee:

Eligible participants shall be limited to full-time employees of the Company and its domestic or overseas controlled or subordinate companies who are in office on the grant date of the Restricted Stock Awards (including employees who are on parental leave or unpaid leave of absence in accordance with the law or Company regulations on the date of issuance). The terms "controlled or subordinate companies" shall be defined in accordance with the criteria set forth in the Financial Supervisory Commission's Interpretation Letter (official letter

No.1070121068).

(C) Condition of Vesting:

During the period from the grant date of the Restricted Stock Awards to the vesting date, an employee must be deemed by the Company to have remained in full compliance with the labor contract, trust agreement, Corporate Governance Best Practice Principles, Ethical Corporate Management Best Practice Principles, work rules, non-compete and confidentiality agreements, or any other contractual arrangements with the Company. Furthermore, the employee must satisfy the specific vesting conditions of the assigned performance indicators to be eligible for the vesting of the corresponding number of shares.

Condition A:	When the Company and employee’s annual Key-Performance-Indicator (KPI) is at least 2.5, the employee will be eligible to receive 100% shares of the Company's restricted stock.
Condition B:	Employees who join before Q3 of 2026 will be eligible to receive 100% shares of Company's restricted stock by the end of that year.
Condition C:	Employees who join in Q4 of 2026 will be eligible to receive 100% shares of Company's restricted stock by the end of following year.
Condition D:	Employees who join before Q3 of 2027 will be eligible to receive 100% shares of Company's restricted stock by the end of that year.

(D) Category of Restricted Employee Stock: Common shares of the Company.

(E) Measures to be taken when employees fail to meet the vesting conditions or in the event of inheritance: Where an executive fails to meet the vesting conditions, the Company will reclaim the granted RSAs and cancel the same at no extra cost to the Company; for exceptional events, including but not limited to inheritance, the Company will take measures as set forth in the Employee Restricted Stock Awards Rules.

(F) Number of Restricted Employee Stock eligible for subscription: The number for subscription to the respective employee is determined by the job level, salary, job tenure, performance, the contribution of the company’s primary operation goals, the regulations at the subscription time and other caused as the reference.

(G) Restricted rights before employees meet the vesting conditions:

  I. During the vesting period, the employee may not sell, pledge, transfer, give to another person, create any encumbrance on, or otherwise dispose of, restricted stock awards.

  II. Voting right in Shareholders’ Meetings and Dividend:
  The same as common stock.

C. Expected expense amount:
Based on the 306,655,961 outstanding shares as of February 2026, plus the proposed issuance of Restricted Stock Awards, the total estimated outstanding shares will be 308,185,961. Taking the average closing price of the common stock in January 2026 of NT$63.81 as the estimated fair value, and assuming all eligible employees fully satisfy the vesting conditions, the total estimated compensation cost will be approximately NT$97,629 thousand. Based on the projected vesting period, the estimated expenses for 2026, 2027, and 2028 are NT$31,905 thousand, NT$50,410 thousand, and NT$15,314 thousand, respectively. However, the actual expense will be calculated based on the fair value on the grant date and recognized as an expense over the vesting period.

D. Dilution of EPS and other factors affecting shareholders’ equity:
The proposed issuance of shares represents 0.5% of the Company’s total outstanding shares after issuance. The estimated total impact of the expensed amount on earnings per share (EPS) is approximately NT$0.317, with the annual impacts for 2026, 2027, and 2028 estimated at NT$0.103, NT$0.164, and NT$0.05, respectively. As the potential dilution of EPS is limited, there is no significant impact on shareholders' equity.

E. Other Material Provisions:
The Employee Restricted Stock issued may be deposited in a trust account.

F. It is proposed to the shareholders’ meeting to authorize the board of directors to adjust the condition or regulation of the Employee Restricted Stock this time by law or as required by the competent authority and to also authorize the board of directors to decide the actual list of subscribers and the amount. The board of directors shall have full power to handle the issue without violating the principle of content agreed upon by the shareholder's meeting.

(3) Approval of Private Placement of Securities

(Proposed by the Board of Directors)

Explanatory Notes:

A. EirGenix has considered the timeliness of financing activities and the operational needs, and it will conduct private placements of common shares at a proper time, depending on the capital market. The maximum number of total shares issued will be 30,000,000 shares. It will be issued from one to three closings within one year of a resolution adopted by a shareholder meeting to increase the flexibility of EirGenix's financing activities. The anticipated issuance information is as follows. The actual issuance limit will be submitted to the shareholders' meeting to authorize the board of directors to determine it based on market conditions and the result of negotiations with investors.

Anticipated number of closings	**Anticipated number of shares**	It is estimated to conduct private placements for the capital increase in three closings. The unissued number of shares may be combined with the next closing or the anticipated number of shares of each closing may be combined together. The total number of shares issued shall not exceed 30,000,000 shares.
First time	10,000,000	
Second time	10,000,000	
Third time	10,000,000	

B. The issuance of private placements is conducted in accordance with the "Securities and Exchange Act" and "Directions for Public Companies Conducting Private Placements of Securities."

C. The basis and reasonableness of the private placement pricing:

The reference price shall be the higher of the following two calculations, the simple arithmetic average closing price of the common shares for either the one, three, or five business days prior to the price determination date, adjusted by deducting stock dividends (ex-rights) and cash dividends (ex-dividend), and adding back the effects of any capital reduction; or the simple arithmetic average closing price of the common shares for the thirty business days prior to the price determination date, similarly adjusted for stock dividends, cash dividends, and capital reductions. The issuance price for the private placement of common shares shall not be lower than 80% of the reference price. The shareholders' meeting shall authorize the Board of Directors to determine the actual price determination date and the actual private placement price within the percentage range approved by the shareholders' meeting, in accordance with relevant laws and regulations and the status of the negotiations with specific persons.

D. The method for selecting the specific persons and the anticipated benefits:

(A) The placees of the private placement are strategic investors. In accordance with Article 43-6 of the Securities and Financial Supervisory Commission official letter No. 0910003455 dated June 13, 2002, it states to select those who are beneficial to the long-term development of the Company, and improve the operational performance, strengthen competitiveness, and generate benefits for existing shareholders' equity.

(B) The method and purpose for selecting the placees: The purpose for the placees selected this time is to introduce strategic investors. The main targets are strategic investors who have developing experiences in biomedicine and health and can stabilize the Company’s equity and capital structure.

(C) The necessity of the placees: To accelerate the product developing efficiency as well as the process of the same drug series to complete the production line. By the comprehensive effect of expanding the market, it can establish EirGenix’s unique status in the international biosimilars and CDMO field. In order to sustain EirGenix’s operation and development, it is necessary to conduct private placement to introduce strategic investors by resolution.

(D) There is no significant change in managerial control within the one year period immediately preceding the day on which the board of directors resolves on the private placement and no significant change in managerial control after the introduction of strategic investors through private placement.

(E) Anticipated benefits: Improve EirGenix’s operating scale, horizontal and vertical integration, and product or market development collaboration, assist EirGenix improving technology, efficiency, expand the operational scale, and improve the market status. It has positive benefits in creating EirGenix and shareholder value.

(F) The relationship between the placees and the company: The placees haven't been arranged.

E. The reasons for the necessity of conducting the private placement:

(A) The reasons for not using a public offering:

With the considerations of the timeliness of financing activities and the uncertainty of the capital market, and the benefit for the Company’s long-term operating development because of the transfer limit of the private placement common share, it plans to conduct the financial activities with the private placement.

(B) The use of the funds for each closing of the private placement and the anticipated benefits:

I. The use of the funds for each closing of the private placement of common shares is to replenish operating capital for research and development expenses, plant expansion, horizontal and vertical integration, and other operational funding needs. It could strengthen EirGenix’s financial structures and promote stable growth in operation.

II. Anticipated benefits: each closing is to act in concert with EirGenix’s long-term development. It can cope with product development needs and expand operational scales to strengthen EirGenix’s financial structure.

F. The rights and obligations of the private placement of the common share are technically the same as the issued share. However, in accordance with the

Securities and Exchange Act, the private placement of common shares may not be resold within three years after the delivery date except for the transfer objects in accordance with Article 43-8 of the Securities and Exchange Act. The private placement of common shares may be submitted to the shareholders meeting to authorize the board of directors to file an application to the Competent Authority with relevant regulations for supplemental public issuance and listed transactions depending on the condition after three years of the delivery date and meet certain conditions of the competent authority.

G. The main content of the private placement plan, except with the actual issuance price, includes the number of shares for issuance, terms of issuance, the period for payment of subscription, the record date of the capital increase, planned item, estimated progress, estimated possible benefits, and all other matters related to the issuance plan. It is proposed to the shareholders' meeting to authorize the board of directors to adjust, establish, and handle according to market conditions. Any changes in the future due to changes in law and regulation, amendments instructed by the competent authority, and changes based on operational evaluation or objective circumstance shall be proposed to the shareholders' meeting to authorize the board of directors to take full charge of it.

H. According to Article 43-6 of the Securities and Exchange Act, the explanation of the Company's private placement of security resolutions can be found on the Market Observation Post System (https://mops.twse.com.tw) and EirGenix website (http://www.eirgenix.com).

(4) Proposal to Release the Prohibition on Directors or Representatives of Directors from Participation in Competitive Business

(Proposed by the Board of Directors)

Explanatory Notes:

A. According to Article 209 of the 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.”

B. It is proposed that the shareholders meeting agree to release the prohibition on directors or representatives of directors from participation in the competitive business; please refer to the following table:

Title	Name	Other Position	Primary Business Scope
Director	Foxconn Technology Co., Ltd. Representative: Yu-Ting Chen	Director of H2U Corporation	The Company primarily specializes in corporate health management, digital health platforms, and health media services, delivering integrated health solutions through the synergy of AI and data analytics.

Voting on the Aforementioned Proposals

(Proposed Resolutions and Items for Discussion)

VI. Extemporary Motions

VII. Meeting Adjourned

2. Attachment

Attachment 1

EirGenix, Inc.

2025 Annual Business Report

1. 2025 Business Result

1.1 Business plan implementing results

Since its founding in 2012, EirGenix has reached several significant milestones, including its listing on the TPEx in 2019 and its successful transition to the Main Board of the Taiwan Stock Exchange (TWSE) on July 21, 2025. EirGenix is a biotechnology company specialized in Biosimilars and biopharmaceutical Contract Development and Manufacturing Organization (CDMO) services.

In 2025, operating revenue totaled NT$1,005,156 thousand, which is consistent with the NT$1,008,960 thousand achieved in 2024. The shift in revenue structure was primarily influenced by the timing of obtaining overseas marketing authorizations for the biosimilar EG12014, resulting in the deferred recognition of certain milestone payments. Furthermore, on November 12, 2025, EirGenix successfully signed a licensing agreement with the global pharmaceutical leader Sandoz for the biosimilar EG1206A. This contract includes upfront and milestone payments totaling US$152 million. In addition, EirGenix will be entitled to a profit sharing, those revenue are recognized based on satisfaction percentage during R&D period. It has already bolstered the Company’s operational momentum. In the CDMO sector, EirGenix continues to demonstrate high operational resilience, deepening its core development technologies to maintain a stable business foundation.

By leveraging its core expertise in biopharmaceutical development and manufacturing, EirGenix continues to provide global clients with high-value, differentiated services. The steady progress of new production line construction and technical specification upgrades will lay a solid foundation for future capacity expansion.

Currently, the Company remains committed to advanced R&D in biosimilars, ensuring that all development projects progress according to their established timelines. Regulatory authorities in advanced Western markets are increasingly moving toward granting conditional waivers for Comparative Efficacy Studies (CES, commonly referred to as Phase III clinical trials) for biosimilars. Following multiple consultations with the FDA and EMA in 2025 regarding EG1206A and EG12184, the Company has successfully secured recommendations to waive the CES clinical trials for both programs. This regulatory shift will enable the Company to expedite product development while simultaneously reducing overall R&D expenditures.

1.2 Research and development status

1.2.1 Establish competitive and complete production line development strategies

A. Building a Comprehensive HER2 Treatment Portfolio to Establish an Integrated Oncology Franchise

EirGenix is continuously strengthening its presence in the HER2-positive breast cancer treatment landscape by strategically developing a comprehensive product portfolio spanning early- to late-stage disease settings. As the dual HER2-targeted therapy combining pertuzumab and trastuzumab has become the global standard of care and is increasingly expanding into early-stage treatment, EirGenix is concurrently advancing the development of EG1206A, a pertuzumab biosimilar, with the aim of becoming one of the leading entrants in this market. This strategy not only enhances the completeness of the Company's HER2 portfolio but also creates strong synergies with its existing trastuzumab biosimilar, EG12014.

Furthermore, EirGenix is leveraging its proprietary high-concentration subcutaneous (SC) platform technology to develop a Phesgo® (trastuzumab + pertuzumab with hyaluronidase)-like biosimilar, responding to the originator's strategy of progressively replacing Pertuzumab IV with Phesgo®. However, based on recent data from the DESTINY-Breast09 clinical trial, the FDA has approved the combination of Enhertu® (fam-trastuzumab deruxtecan-nxki) and Pertuzumab as a first-line treatment for metastatic HER2+ breast cancer. This development suggests that the Pertuzumab IV market will not be entirely replaced by Phesgo® but will rather reach a market equilibrium. In addition, the Company is actively developing HER2-targeted Antibody-Drug Conjugates (ADC) to further enhance market penetration and brand competitiveness.

B. Accelerating Global Market Entry to Enhance Biosimilar Competitiveness

EG12014 (trastuzumab biosimilar), in collaboration with its exclusive partner Sandoz, received a complete response letter form U.S. FDA in the end of 2025. Currently EirGenix work together with partner and maintains close and active communication with the U.S. FDA, aiming to fulfill regulatory requirements through the most efficient pathway. Given that the 420 mg dosage form represents the primary demand in the U.S. market, EirGenix and Sandoz are actively advancing regulatory submissions for both 150 mg and 420 mg presentations, with the goal of accelerating entry into the U.S. market.

In addition, the 150 mg presentation has successfully obtained manufacturing site transfer approval in Europe, enabling a seamless transition of production and supply systems while enhancing overall supply stability and market readiness. This key milestone is expected to support market launch in Europe in 2026 and strengthen the product’s competitive positioning. Through the parallel acceleration of both U.S. and European market entry, EirGenix aims to improve overall launch efficiency, expand global market penetration, and drive long-term business growth.

C. Strengthening Domestic Market Presence and Regulatory Foundations in Taiwan

The biosimilar drug EIRGASUN® vial 420 mg has been approved by the Taiwan Food and Drug Administration (TFDA) and is simultaneously under application for National Health Insurance (NHI) reimbursement. In alignment with the government's Drug Resilience Program, which expands NHI coverage for new indications of oncology drugs, we are offering a highly favorable price to benefit patients who currently must bear the full cost. This strategy is expected to gradually secure a competitive market advantage in the coming years. Furthermore, by adopting a combined strategy with EG1206A, we aim to expand our market presence in selected Southeast Asian countries as well as Japan and Korea, progressively connecting the Asia-Pacific market to establish an operational footprint with economies of scale and regional integration advantages.

D. Using Regulatory Innovation to Speed Up Market Entry

Following multiple consultation meetings with the FDA and EMA in 2025 regarding EG1206A and EG12184, the Company has incorporated their feedback and confirmed the adoption of a more efficient development pathway. In alignment with the latest international regulatory trends for biosimilars, the Company has adopted a development strategy centered on "streamlined clinical trials and enhanced analytical rigor," utilizing high-quality comparative analysis and pharmacokinetic data to improve overall development efficiency and accelerate the time-to-market.

Following a thorough evaluation, the originally planned Phase III clinical trial for EG1206A (EGC102) has been discontinued. Similarly, for EG12184, the recommendation is to proceed solely with a patient-based pharmacokinetic (PK) clinical trial. Preparation of the submission dossiers for EG1206A's aBLA in the U.S. and MAA in the EU is currently underway; once finalized, the applications for marketing authorization will be submitted to the respective regulatory authorities, with the Pertuzumab biosimilar currently projected to enter the market by 2027 or 2028. This move not only demonstrates the Company's agility in responding to regulatory shifts but also serves to accelerate the global commercialization process of our products.

E. Pioneering ADC biosimilars in European and U.S. regulated markets in collaboration with Formosa Laboratories Inc. and Formosa Pharmaceuticals Inc.

Leveraging our robust biosimilar development capabilities, we have strategically expanded into antibody–drug conjugates (ADCs) through EG12043 (ado-trastuzumab emtansine biosimilar), in collaboration with the Formosa Laboratories Inc. and Formosa Pharmaceuticals Inc. This product integrates a targeted antibody with a cytotoxic agent, reflecting both high technical complexity and strong commercial potential. In early March 2026, consensus was reached with the FDA during a regulatory consultation meeting to waive the clinical efficacy studies (CES) requirement, significantly strengthening the regulatory pathway of EG12043. Advancement to a Phase I clinical trial application is anticipated in the third quarter of 2026, representing a significant milestone in our strategic entry into the ADC field.

To further reinforce our HER2 focused portfolio and capitalize on opportunities in the rapidly expanding ADC market, we have initiated the development of another ADC candidate, EG12170 (fam-trastuzumab deruxtecan-nxki), together with multiple ADC biosimilars targeting sizeable market opportunities. Through the advancement of our antibody, bispecific antibody, and ADC pipelines, we are establishing a differentiated, growth oriented portfolio that drives long term value creation and strengthens our competitive position beyond traditional biosimilar development.

F. Strategic Expansion into the Core PD-L1 Immuno-Oncology Market

EG12112 is a biosimilar candidate of Atezolizumab (anti-PD-L1 monoclonal antibody), with major indications including: Non-Small Cell Lung Cancer (NSCLC), Small Cell Lung Cancer (SCLC), and Hepatocellular Carcinoma (HCC). Atezolizumab is one of the leading global immuno-oncology (IO) therapies, widely used in multiple first-line and combination treatment regimens, with substantial market size and broad clinical adoption.

EirGenix represents immuno-oncology as a long-term strategic focus; through the development of EG12112, the Company aims to establish PD-(L)1 technology platform capabilities and lay the foundation for future IO product positioning. To date, EG12112 has completed cell line development and key process optimization, preliminary analytical similarity assessments, and initiated preparations for international regulatory scientific advice consultations.

G. High-Concentration Subcutaneous Strategy Integrated with the PH20 Platform to Establish Differentiation

EG12164 (IV) and EG12184 (SC) are biosimilar candidates of daratumumab developed by EirGenix. In light of the global treatment trend in multiple myeloma (MM), which has progressively shifted from traditional intravenous (IV) infusion to high-concentration subcutaneous (SC) administration, EirGenix has determined to prioritize the development of high-concentration subcutaneous formulations as its primary strategy, integrated with EirGenix’s proprietary EG7412F (recombinant human hyaluronidase PH20) platform as a key drug delivery enabling technology.

rHuPH20 temporarily degrades hyaluronan in the subcutaneous space, thereby enhancing the dispersion and absorption of large-molecule antibodies. This enables high-dose monoclonal antibodies to be administered subcutaneously within a shorter injection time, improving patient convenience and reducing healthcare resource utilization.

EG12184 has completed cell line development and key process optimization, preliminary analytical similarity assessments, and completed regulatory scientific advice consultations with the FDA and EMA. Both the FDA and EMA suggested that, in addition to providing complete CMC data to prove biosimilarity, only one clinical pharmacokinetic (PK) study in patients is required to demonstrate the totality of biosimilarity.

1.2.2 Outstanding development and manufacture technology of biotechnological drugs

A. CDMO Business performance

a. The CDMO contracts signed in 2025 reached a total value of NT$1.246 billion (US$39.64 million), which is a bit lower than 2024 due to exchange rate fluctuation and depressing biotech capital market.

b. In 2025, 6 new proposals of IND projects were signed including 2 projects of bispecific antibodies and 2 projects of ADCs. Furthermore, one phase 3 project completed technical transferred to mammalian line at Zhubei site for 2000L PPQ campaign.

c. All 2025 CDMO revenues came from 45 projects, while commercial sales account for 54%, pre-clinical and phase 1 projects account for 16%, phase 2 and 3 projects account for 28%。The rest came from testing service income.

d. The commercial products are being transferred from Xizhi to Zhubei microbial line for scale up to increase annual supply quantity and release Xizhi capacity for clinical stage new projects. The microbial downstream production line in Zhubei commenced operations in late 2025.

B. Market trend of biologic CDMO services

a. Biosimilar CDMO needs arise significantly due to regulatory lift on conditional CES waiver by major authorities. EirGenix's new capacity in Zhubei perfectly fulfill the arising biosimilar demands on PPQ campaign and commercialization.

b. EirGenix is focused on clinical stage drug candidates of bispecific antibodies and ADCs with newly developed platform technologies to shorten the development timeline and yield the cost-effective manufacturing process.

1.3 Financial revenue and expenditure and profitability analysis

The operating revenue for 2025 was NT$1,005,156 thousand, primarily derived from CDMO service fees and partnered development revenues. Gross profit was NT$193,829 thousand, representing a 19.28% gross margin.

At this stage, operating expenditures are heavily focused on the core development and clinical trials of biosimilars. While high-intensity R&D momentum places short-term pressure on the bottom line—resulting in CDMO and licensing revenues being insufficient to fully cover current R&D investments, this represents a necessary strategic positioning to solidify EirGenix's core competitiveness. The Company adheres to a planned allocation of R&D resources, aiming to accelerate product commercialization and accumulate long-term profit momentum. By transforming R&D achievements into commercially valuable intellectual property, EirGenix remains committed to creating sustainable operational growth for all shareholders.

Unit: %; NT$

Item	Year	2025	2024
Financial Structure	Debt Ratio	23.48	14.88
	Long Term Funds to property , plant, and equipment	203.10	254.19
Solvency	Current Ratio	387.61	628.27
	Quick Ratio	338.5	544.50
Profitability	Rate of return on assets	(6.92)	(6.29)
	Rate of return on equity	(8.64)	(7.25)
	Net Profit Margin	(75.66)	(69.21)
	Earnings per share	($2.51)	($2.28)

1.4 Budget implementation status

EirGenix had only set up an internal budget goal for 2025 and did not disclose the financial forecast to the public. The overall budget implementation has met the goal.

2. 2026 Business Plan Summary

2.1 Business Policy

Since its inception, EirGenix has adopted "Sustainable Growth" as its core business philosophy. After strategically evaluating factors such as development timelines, risk profiles, and potential returns, the Company has established three primary business pillars: (1) Biopharmaceutical Contract Development and Manufacturing Organization (CDMO) services; (2) Development, manufacturing, licensing, or direct commercialization of Biosimilars; and (3) Development, manufacturing, licensing, and commercialization of Optimized Biologics and Novel Biologics (Me-too and Novel drugs). This strategy aims to maximize the utilization of the Company's competitive advantages, including its biopharmaceutical development and regulatory expertise, cGMP production capacity, advanced equipment, and highly experienced high-end technical personnel.

2.2 Estimated sales, and its basis, and important production and sales policy

2.2.1 Biosimilar Development Business

The senior management team establishes the Company's overall goals and strategies, while the R&D team proposes specific product development project plans. The execution of these R&D plans and their respective commercial launch schedules are determined based on feasibility and Loss of Exclusivity (LoE) analysis, market potential, and financial evaluation.

Beyond the Company's proprietary biosimilar EG12014, which has been licensed and obtained regulatory approvals in the EU and Taiwan, EG1206A has also been licensed. This agreement includes a total of US$152 million in upfront and milestone payments, which will be recognized progressively. EG1206A is currently in the stage of preparing for regulatory submissions (aBLA and MAA), with commercial launch expected after regulatory approval. Other products are primarily in the development stage and have not yet reached the market; therefore, current revenue is mainly derived from customized Contract Development and Manufacturing Organization (CDMO) services and product licensing collaborations.

Among these, the biosimilar product EG12014 was officially launched in the Taiwan market in 2023 under the brand name EIRGASUN®. The current sales are primarily driven by the 150 mg dosage form, which continues to demonstrate strong growth momentum. Looking ahead, as the EIRGASUN® 420 mg dosage form is expected to obtain National Health Insurance (NHI) reimbursement and be launched in 2026, the Company will simultaneously refine its business model and strengthen its product portfolio. We will actively align with government breast cancer treatment policies to expand the indications for Trastuzumab and serve a broader patient population.

Furthermore, Sandoz's HERWENDA® (150 mg IV) has successfully obtained manufacturing site transfer approval in Europe, ensuring a seamless transition of the production and supply system. It is expected to enter the market in 2026, with the 420 mg dosage form to follow. Concurrently, Sandoz is actively developing markets in other regions.

2.2.2 CDMO Business

In terms of CDMO business development strategy, beneficial from experience of development and registration on internal biosimilar projects, EirGenix started exploring the collaborations on co-development and contract manufacturing of biosimilars with partners in Japan, Korea and EU. In response to regulation change on biosimilars, it is expected that more generic houses will enter biosimilar market. This has led these pharmaceutical companies to seek partnerships with firms that have experience in biosimilar development and commercial-scale production. EirGenix, qualified by various authorities, and equipped with development and mature and robust manufacturing capabilities will be the best CDMO partner for biosimilars.

3. EirGenix’s future development strategy

3.1 Short-term Business Development Strategy

The short-term development strategy is “Build up the foundation and move forward step by step.” The Company aims to accelerate the development of its proprietary biosimilars and strategically complete B-B licensing to ensure a robust "funding reservoir" for product development. The strategies for products in development and sales & marketing are as follows:

A. Collaborate closely with Sandoz to obtain U.S. FDA and other regional regulatory approvals for HERWENDA®, while actively driving market entry in Europe.

B. Drive the launch and commercialization of EG12014 (HERWENDA® — Sandoz | EIRGASUN® — EirGenix); leverage its combination with EG1206A to secure licensing agreements in several Southeast Asian countries.

C. Complete regulatory submissions for EG1206A in the U.S. and Europe, and finalize licensing agreements for the Japanese and Korean markets.

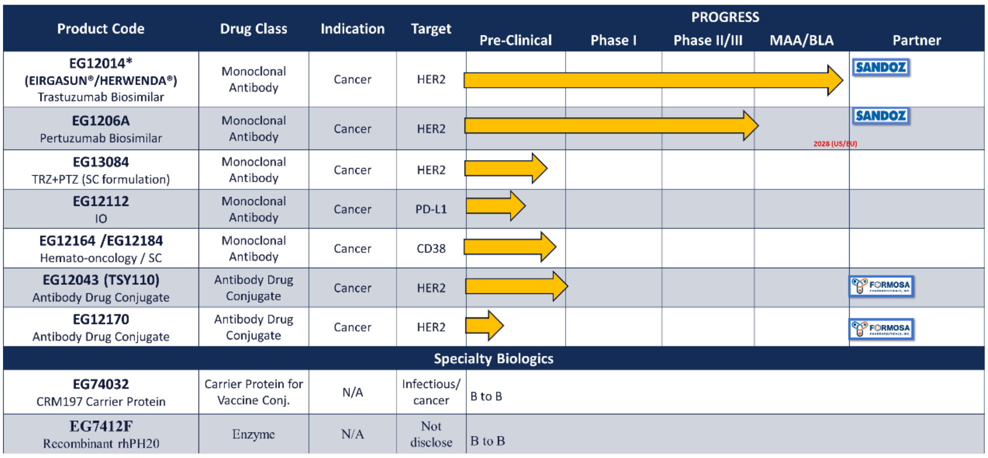
D. Complete the Investigational New Drug (IND) application for EG12043 (TSY110) and secure marketing licensing for the U.S. and Europe.

E. Complete the process scale-up for the EG12184 SC formulation, finalize the PK bioequivalence clinical trial plan, and prepare for IND submission.

F. Complete cell line and process development for EG12170.

G. Complete the analytical similarity comparison between EG12112 and the reference drug, as well as the scientific advice consultations with regulatory authorities (FDA and EMA).

The current status of product development is listed below:



Product Code	Drug Class	Indication	Target	PROGRESS				Partner
				Pre-Clinical	Phase I	Phase II/III	MAA/BLA	
EG12014* (**EIRGASUN®/HERWENDA®**) Trastuzumab Biosimilar	Monoclonal Antibody	Cancer	HER2					SANDOZ
EG1206A Pertuzumab Biosimilar	Monoclonal Antibody	Cancer	HER2				2028 (US/EU)	SANDOZ
EG13084 TRZ+PTZ (SC formulation)	Monoclonal Antibody	Cancer	HER2					
EG12112 IO	Monoclonal Antibody	Cancer	PD-L1					
EG12164 /EG12184 Hemato-oncology / SC	Monoclonal Antibody	Cancer	CD38					
EG12043 (TSY110) Antibody Drug Conjugate	Antibody Drug Conjugate	Cancer	HER2					FORMOSA
EG12170 Antibody Drug Conjugate	Antibody Drug Conjugate	Cancer	HER2					FORMOSA
Specialty Biologics								
EG74032 CRM197 Carrier Protein	Carrier Protein for Vaccine Conj.	N/A	Infectious/ cancer	B to B				
EG7412F Recombinant rhPH20	Enzyme	N/A	Not disclose	B to B				

Simultaneously, EirGenix continues to expand its overseas CDMO business. Driven by the global trend of regulatory easing for biosimilars and the growing consensus among regulatory authorities regarding conditional waivers for Clinical Efficacy Studies (CES), the demand for biosimilar development and commercial contract manufacturing has increased significantly. We shall proactively leverage our competitive advantages to secure contract manufacturing or partnership opportunities. Regarding our newly added microbial production capacity, we aim to secure at least two CDMO projects utilizing the 350L or 1000L microbial fermenters over the next two years.

3.2 Medium and Long-term Business Development Strategy

The medium and long-term development strategy is "Successive product launches to drive stable annual growth." EirGenix estimates that over the next 10 years, a new product will be launched every 12 to 18 months. The Company’s strategy focuses on transforming R&D achievements into tangible assets with significant commercial value during the product selection stage. As products successively obtain regulatory approvals and enter the U.S. and European markets, the Company's financial structure and business footprint are expected to achieve sustained and substantial growth.

A. Deepen high-volume, high-concentration subcutaneous (SC) injection technologies to establish core differentiation: Build an "Antibody + rHuPH20" platform-based product portfolio to enhance market penetration.

B. Expand into more Antibody-Drug Conjugate (ADC) biosimilars and actively enter several rapidly growing ADC products with high market potential. By advancing dual product lines of antibodies (including multi-specific antibodies) and ADC biosimilars, the Company aims to build a growth-oriented and differentiated portfolio, driving long-term growth and competitiveness.

C. To meet the robust demand for product launches over the next decade, EirGenix has planned a three-stage expansion of a 150,000L large-scale mammalian cell culture facility at the Ciaotou Science Park in Kaohsiung. This new capacity will not only satisfy the production requirements for in-house developed drugs but also enhance the Company's capability to undertake CDMO projects and subsequent commercial-scale manufacturing.

4. Effects by the external competitive environment, legal environment, and overall business environment

EirGenix was founded with the initial mission of providing customers with high-quality, cost-effective Contract Development and Manufacturing Organization (CDMO) services and developing commercially viable biosimilars. In response to shifting market trends and evolving global biosimilar regulations, EirGenix is currently integrating its CDMO expertise with its biosimilar development capabilities. This synergy expands our "Dual-Engine" business model, strengthens our regulatory proficiency and reverse engineering technologies, and broadens our operational scale.

Our medium-to-long-term goals focus on the development of Niche Biologics, including the innovation of specialized formulation technologies and high-volume, high-concentration niche biologics. Simultaneously, we are building digitalized and automated manufacturing technologies to optimize production efficiency and enhance our competitive advantage. By doing so, we aim to improve human well-being and social quality of life. EirGenix remains committed to a foundation of technological leadership and excellence in quality, viewing our customers' success as our own responsibility. Our ultimate goal is to become an international biotechnology and pharmaceutical leader that is "rooted in Taiwan and focused on the global market."

We would like to express our sincere gratitude to all shareholders, customers, and partners for their unwavering trust and support, as well as to our entire staff for their exceptional contributions and dedication. It is through our collective journey that EirGenix has been able to deepen its technological expertise and accumulate growth momentum during this critical stage of the biotechnology industry's development. With this support, EirGenix will remain committed to creating excellence and value, sharing the fruits of the Company's prosperity and sustained growth with all of you.

Chairman & President: Lee-Cheng Liu

Head of Accounting Department: Hsiu-Chuan Yang

Attachment 2

EirGenix, Inc.

2025 Audit Committee's Review Report

The Board of Directors has prepared EirGenix's 2025 Business Report, Financial Statement, and Deficit Offset Statement. The CPA Yu, Shu-Fen and Yu-Fang Yen of PricewaterhouseCoopers Taiwan was retained to audit EirGenix's Financial Statement and has issued an audit report relating to the Financial Statement.

The Business Report, Financial Statement, and Deficit Compensation Statement have been reviewed and determined to be correct and accurate by the Audit Committee member of EirGenix. According to relevant requirements of the Securities and Exchange Act and the Company Act, we hereby submit this report.

To

EirGenix, Inc. 2026 Annual Shareholders' Meeting

EirGenix, Inc.

Convener of Audit Committee: Ming-Shen Chen

March 09, 2026

Attachment 3

2025 Remuneration for the Directors

In accordance with Article 10-1 of the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" and the Corporate Governance Evaluation conducted by the Securities and Futures Institute (SFI), listed companies are encouraged to report the remuneration received by directors at the Annual General Meeting. This report shall include the remuneration policy, the content and amount of individual remuneration, and their correlation with performance evaluation results. Such disclosure aims to enhance the transparency and reasonableness of director remuneration, thereby safeguarding shareholders' interests.

1. Policy of Remuneration for the Directors

According to the Company's Articles of Incorporation, if the Company has a profit for the year, the Board of Directors may resolve to allocate no more than 3% of said profit as remuneration for Directors. Such a resolution shall be adopted by a majority vote at a meeting attended by two-thirds or more of the Directors and shall be reported to the shareholders' meeting. However, if the Company has accumulated losses, an amount shall be reserved in advance to offset the losses before allocating Director remuneration according to the aforementioned percentage.

The Company did not distribute Director remuneration for the previous two years; Directors received only travel allowances for the execution of their duties. The Chairman and Independent Directors received fixed remuneration based on their responsibilities, risks, and time commitment. The remaining remuneration for Directors consisted of salary expenses for those concurrently serving as employees. All aforementioned Director remuneration was reviewed by the Remuneration Committee and approved by the Board of Directors.

2. Remuneration for the Directors and Independent Directors

Unit: NT$ thousands; %

Title	Name	Remuneration								Ratio of Total Remuneration (A+B+C+D) to Net Income (%)		Relevant Remuneration Received by Directors Who are Also Employees								Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%)		Remuneration from ventures other than subsidiaries or from the parent company
		Base Compensation (A)		Severance Pay (B)		Directors Compensation(C)		Allowances (D)				Salary, Bonuses, and Allowances (E)		Severance Pay (F)		Employee Compensation (G)						
		The company	All companies in the consolidated	The company	All companies in the consolidated	The company	All companies in the consolidated	The company	All companies in the consolidated	The company	All companies in the consolidated	The company	All companies in the consolidated	The company	All companies in the consolidated	The company		All companies in the consolidated		The company	All companies in the consolidated	
																Cash	Stock	Cash	Stock			
Chairman	Lee-Cheng Liu	0	0	0	0	0	0	40	40	40 (0.01)	40 (0.01)	11,144	11,144	0	0	0	0	0	0	11,184 (1.47)	11,184 (1.47)	0
Director	National Development Fund, Executive Yuan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Representative	Hsiu-Hui Chen	0	0	0	0	0	0	40	40	40 (0.01)	40 (0.01)	0	0	0	0	0	0	0	0	40 (0.01)	40 (0.01)	0
Director	Formosa Laboratories, Inc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Representative	Cheng-Yu Cheng	0	0	0	0	0	0	40	40	40 (0.01)	40 (0.01)	0	0	0	0	0	0	0	0	40 (0.01)	40 (0.01)	0
Director	Yao-Hwa Glass Co., Ltd, Management Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Representative Note 2	Chiuan-Jeng Chen	0	0	0	0	0	0	15	15	15 (0.002)	15 (0.002)	0	0	0	0	0	0	0	0	15 (0.002)	15 (0.002)	0

Unit: NT$ thousands; %

Title	Name	Remuneration								Ratio of Total Remuneration (A+B+C+D) to Net Income (%)		Relevant Remuneration Received by Directors Who are Also Employees								Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%)		Remuneration from ventures other than subsidiaries or from the parent company
		Base Compensation (A)		Severance Pay (B)		Directors Compensation(C)		Allowances (D)				Salary, Bonuses, and Allowances (E)		Severance Pay (F)		Employee Compensation (G)						
		The company	All companies in the consolidated	The company	All companies in the consolidated	The company	All companies in the consolidated	The company	All companies in the consolidated	The company	All companies in the consolidated	The company	All companies in the consolidated	The company	All companies in the consolidated	The company		All companies in the consolidated		The company	All companies in the consolidated	
																Cash	Stock	Cash	Stock			
Former Representative [Note 2]	Ku-Sung Weng	0	0	0	0	0	0	25	25	25 (0.003)	25 (0.003)	0	0	0	0	0	0	0	0	25 (0.003)	25 (0.003)	0
Director	Foxconn Technology Co., Ltd.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Representative	Yu-Ting Chen	0	0	0	0	0	0	40	40	40 (0.01)	40 (0.01)	0	0	0	0	0	0	0	0	40 (0.01)	40 (0.01)	0
Representative [Note 3]	Yu-Kai Lin	0	0	0	0	0	0	10	10	10 (0.001)	10 (0.001)	0	0	0	0	0	0	0	0	10 (0.001)	10 (0.001)	0
Former Representative [Note 3]	Chun-Fu Lu	0	0	0	0	0	0	25	25	25 (0.003)	25 (0.003)	0	0	0	0	0	0	0	0	25 (0.003)	25 (0.003)	0
Independent Director	Ming-Shen Chen	960	960	0	0	0	0	45	45	1,005 (0.13)	1,005 (0.13)	0	0	0	0	0	0	0	0	1,005 (0.13)	1,005 (0.13)	0
Independent Director	John-See Lee	491	491	0	0	0	0	20	20	511 (0.07)	511 (0.07)	0	0	0	0	0	0	0	0	511 (0.07)	511 (0.07)	0
Independent Director	Li-Jiuan Shen	491	491	0	0	0	0	20	20	511 (0.07)	511 (0.07)	0	0	0	0	0	0	0	0	511 (0.07)	511 (0.07)	0
Independent Director	Yao-Kuo Chiang	491	491	0	0	0	0	20	20	511 (0.07)	511 (0.07)	0	0	0	0	0	0	0	0	511 (0.07)	511 (0.07)	0
Independent Director	Chung-En Yin	491	491	0	0	0	0	20	20	511 (0.07)	511 (0.07)	0	0	0	0	0	0	0	0	511 (0.07)	511 (0.07)	0
Former Independent Director [Note 4]	Po-Chih Chen	480	480	0	0	0	0	25	25	505 (0.07)	505 (0.07)	0	0	0	0	0	0	0	0	505 (0.07)	505 (0.07)	0
Former Independent Director [Note 4]	Ming-Thaur Chang	480	480	0	0	0	0	25	25	505 (0.07)	505 (0.07)	0	0	0	0	0	0	0	0	505 (0.07)	505 (0.07)	0
Former Independent Director [Note 4]	Fu-Shiow Yin	480	480	0	0	0	0	25	25	505 (0.07)	505 (0.07)	0	0	0	0	0	0	0	0	505 (0.07)	505 (0.07)	0

In addition to the above remuneration, director remuneration shall be disclosed as follows when received from companies included in the consolidated financial statements in the most recent year to compensate directors for their services, such as being independent contractors: None.

Note 1: Salary, bonuses, and allowances (E) include expenses recognized under IFRS 2 "Share-based Payment."

Note 2: The representative of the Director, Yao-Hwa Glass Co., Ltd. Management Commission, was changed on July 1, 2025.

Note 3: The representative of the Director, Foxconn Technology Co., Ltd., was changed on October 31, 2025.

Note 4: The term of the former Independent Director expired on June 27, 2025.

Attachment 4

2025 Implementation Report for the Sound Business Plan

Unit: NT$ thousands

Item	Actual	Estimate	Increase (decrease) amount	Increase (decrease) percentage
Operating Revenue	1,005,156	1,012,103	(6,947)	(0.69%)
Operating Cost	811,327	799,462	11,865	1.48%
Gross Profit	193,829	212,641	(18,812)	(8.85%)
Operating Expenses	1,000,420	963,388	37,032	3.84%
Operating Loss	(806,591)	(750,747)	55,844	7.44%
Non-Operating Loss	46,628	33,359	13,269	39.78%
Net Loss before Income Tax	(759,963)	(717,388)	42,575	5.93%

The Company's revenue achievement rate for Fiscal Year 2025 was 99.31%. Gross profit was slightly lower than the estimate by NT$18,812 thousand, primarily due to an increase in outsourced testing fees and material costs for CDMO clients, which led to actual operating costs exceeding the estimate by NT$11,865 thousand.

Actual operating expenses for 2025 increased by NT$37,032 thousand compared to the estimate, mainly due to the earlier-than-expected occurrence of outsourced service items for the EG1206A project and an increase in the number of production batches. The actual operating loss exceeded the estimate by NT$55,844 thousand, primarily as a result of unfavorable variances in actual operating costs and operating expenses.

The actual amount of non-operating income and expenses increased by NT$13,269 thousand compared to the estimate, primarily due to international exchange rate fluctuations favoring foreign exchange gains and an increase in gains from financial assets (liabilities) measured at fair value through profit or loss.

In summary, the net loss before tax increased by NT$42,575 thousand compared to the estimate, representing an unfavorable variance of 5.93%. Therefore, the implementation status of the Company's sound operation plan is considered reasonable.

Attachment 5

Comparison Table for the Transfer Repurchased Shares to Employees Rules

After the Revision	Before the Revision	Explanation
7. Agreed Transfer Price per Share The transfer price of each treasury share shall be the average repurchase price of the treasury shares actually repurchased ~~(calculated to the nearest New Taiwan Dollar, with amounts below one cent discarded)~~. However, before the transfer, if the number of the company's issued common shares increases or decreases, the transfer price may be adjusted based on the ratio of the increase in issued shares. Adjustment Formula for Transfer Price: Adjusted Transfer Price = Actual Average Repurchase Price per Share × (Total Number of Common Shares Outstanding at the Completion of the Share Repurchase / Total Number of Common Shares Outstanding before the Transfer of Repurchased Shares to Employees) Note: The total number of common shares outstanding shall be based on the number of issued shares as registered with the Ministry of Economic Affairs.	7. Agreed Transfer Price per Share The transfer price of each treasury share shall be the average repurchase price of the treasury shares actually repurchased (calculated to the nearest New Taiwan Dollar, with amounts below one cent discarded). However, before the transfer, if the number of the company's issued common shares increases or decreases, the transfer price may be adjusted based on the ratio of the increase in issued shares. Adjustment Formula for Transfer Price: Adjusted Transfer Price = Actual Average Repurchase Price per Share × (Total Number of Common Shares Outstanding at the Completion of the Share Repurchase / Total Number of Common Shares Outstanding before the Transfer of Repurchased Shares to Employees) Note: The total number of common shares outstanding shall be based on the number of issued shares as registered with the Ministry of Economic Affairs.	Amended to align with actual operational practices.
10.Others (1)These Rules shall become effective after being approved by	10.Others (1)These Rules shall become effective after being approved by	1. Amended in accordance with the "Regulations

After the Revision	Before the Revision	Explanation
the Board of Directors and may be amended by a subsequent resolution of the Board of Directors. ~~(2)These Rules shall be reported at the shareholders' meeting, and the same applies when amendments are made.~~ (2)~~(3)~~Any matters not covered in these Rules shall be handled in accordance with relevant laws and regulations. (3)Adopted on December 16, 2024. First Amendment on December 20, 2024. Second Amendment on March 9, 2026.	the Board of Directors and may be amended by a subsequent resolution of the Board of Directors. (2)These Rules shall be reported at the shareholders' meeting, and the same applies when amendments are made. (3)Any matters not covered in these Rules shall be handled in accordance with relevant laws and regulations.	Governing Share Repurchase by TWSE-listed and TPEx-listed Companies" and related laws. 2. Added the date of amendment.

Attachment 6

EIRGENIX INC.

Declaration of Consolidated Financial Statements of Affiliated Enterprises

For the year ended December 31, 2025, pursuant to "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises". the entities that are required to be included in the consolidated financial statements of affiliates are the same as the entities required to be included in the consolidated financial statements of parent and subsidiary companies under International Financial Reporting Standard No. 10. Also, if relevant information that should be disclosed in the consolidated financial statements of affiliates has all been disclosed in the consolidated financial statements of parent and subsidiary companies, it shall not be required to prepare separate consolidated financial statements of affiliates.

Hereby declare,

EirGenix Inc.

Representative: Lee-Cheng Liu

March 9, 2026

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of EirGenix Inc.,

Opinion

We have audited the accompanying parent company only balance sheets of EirGenix Inc. (the "Company") as at December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of material accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2025 and 2024, and its financial performance and its parent company only 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 Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountants 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 matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2025 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Company's 2025 parent company only financial statements are stated as follows:

Accuracy of recognizing sales of services, goods, and authorization and cooperative development over time

Description

Please refer to Note 4(25) to the parent company only financial statements for accounting policies on recognizing sales of services, goods, and authorization and cooperative development over time, Note 5(2) for significant accounting estimates and assumptions on recognizing sales of services, goods, and authorization and cooperative development over time, and Note 6(21) for details of operating revenue. The amount of sales of services, goods, and authorization and cooperative development recognized over time for the year ended December 31, 2025 were NT$491,257 thousand, NT$373,946 thousand, and NT$94,583 thousand, respectively.

The Company's sales of services, goods, and authorization and cooperative development recognized over time primarily arise from offering biopharmaceutical contract development and manufacturing services, as well as licensing the intellectual property rights of drug research and development to pharmaceutical companies. Revenue of such is recognized based on the stage of completion at the balance sheet date provided that such transaction amounts can be reliably estimated by the Company. Since the information process, recording and maintenance are partially performed manually, the sales of services, goods, and authorization and cooperative development recognized over time contains a high degree of uncertainty resulting in a complex calculation process, and the amount of revenue recognized is significant, we considered the accuracy of recognizing sales of services, goods, and authorization and cooperative development over time a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matters:

1. Obtained management's accounting policies on the sales of services, goods, and authorization and cooperative development recognized over time and confirmed whether they are reasonable.
2. Selected samples and examined the contract in order to confirm whether the judgment made by the management was in line with the contract and generally accepted accounting principles.
3. For the performance obligation which was satisfied over time, selected samples and examined each data of contract costs and assessed whether the method and parameters used to measure the completion of performance obligation are reasonable.
4. Recalculated the accuracy of amount recognized as revenue and respective timing of recognition.

Impairment assessment of property, plant and equipment

Description

Please refer to Note 4(17) to the parent company only financial statements for accounting policies on impairment of non-financial assets, Note 5(2) for uncertainty of accounting estimates and assumptions in relation to property, plant and equipment, and Note 6(9) for description of property, plant and equipment.

On December 31, 2025, the Company's property, plant and equipment amounted to NT$4,791,069 thousand, which were constructed to extend the production capacity of GMP. The Company assessed at the balance sheet date whether there were any indicators of impairment to its property, plant and equipment based on internal and external information. If there were indicators of impairment, the Company assessed the property, plant and equipment based on its fair value or recoverable amount to confirm whether there were any concerns about impairment. Since the impairment indication assessment and information and assumptions used to assess recoverable amount of assets by the management have a significant impact on the impairment assessment results of property, plant and equipment, we considered the impairment assessment of property, plant and equipment a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matters:

1. Reviewed and assessed the reasonableness of information used to identify indicators of impairment.
2. Assessed the estimation procedure of the Company's future cash flows by the management, and checked whether the cash flows listed in the assessment is consistent with operating plans.
3. Discussed the business plan with management and reviewed management's past implementation of business plans to assess management's intent and ability to execute said plans.
4. Assessed the reasonableness of the significant assumptions adopted by the management in estimating various cash flows.

Accuracy of recognizing and impairment assessment of internally generated intangible assets – development expenses

Description

Please refer to Note 4(16) to the parent company only financial statements for the accounting policies for Intangible assets, Note 4(17) for the accounting policies for impairment of non-financial assets, Note 5(2) for the accounting estimates and assumptions for the impairment assessment of internally generated Intangible assets, and Note 6(11) for the description of Intangible assets.

The Company has assessed that certain biosimilar products under development have met the capitalization criteria for the development stage of its internal plan. Accordingly, all necessary directly attributable costs in the related development expenses have been recognized as internally generated Intangible assets. The internally generated intangible assets recognized by the Company as of December 31, 2025 amounted to NT$405,976 thousand. In determining whether the capitalization criteria at each stage of development are met, the Company is required to evaluate relevant research and development projects based on various internal and external information. During the impairment assessment process for internally generated

Intangible assets, the Company assessed whether there were any indicators of impairment for intangible assets that have commenced amortization. If there were indicators of impairment, the Company assessed whether there were impairment concerns based on the recoverable amount of such assets. We believe that the various data and assumptions used by management in assessing whether the capitalization criteria for the development stage are met, the consideration of indicators of impairment, and the estimation of the recoverable amount of assets all involve subjective judgment and estimation of management. Therefore, we have identified the accuracy of recognizing and impairment assessment of internally generated intangible assets – development expenses as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matters:

1. Selected samples and examined the breakdown of capitalized expenditures for research and development projects in order to confirm the accuracy of the attribution of research and development project expenditures and the amount of capitalization recognized.
2. Reviewed and assessed the reasonableness of information used to identify indicators of impairment.
3. Assessed management's process for estimating the Company's future cash flows, and checked whether the cash flows projections in the assessment is consistent with the business plan.
4. Discussed the business plan with management and reviewed management's past implementation of business plans to assess management's intent and ability to execute said plans.
5. Assessed the reasonableness of the significant assumptions adopted by the management in estimating various cash flows.

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

Management is responsible for the preparation and fair presentation of the parent company only 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 parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only 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.

Auditors' responsibilities for the audit of the parent company only financial statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 Standards on Auditing of the Republic of China 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 parent company only financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the parent company only 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.

2. 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.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. 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 auditors' report to the related disclosures in the parent company only 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only 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 the key audit matters for the audit of the Company's parent company only financial statements for 2025. We describe these matters in our auditors' 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.

Yu, Shu-Fen Yen, Yu-Fang

For and on behalf of PricewaterhouseCoopers, Taiwan

March 9, 2026

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

EIRGENIX INC.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 3,522,566	32	$ 4,090,925	38
1136	Current financial assets at amortized cost	6(3)	-	-	500,000	5
1140	Current contract assets	6(21) and 7	171,144	2	385,940	4
1150	Notes receivable, net	6(4)	137	-	50	-
1170	Accounts receivable, net	6(4)	114,015	1	110,596	1
1180	Accounts receivable due from related parties, net	7	-	-	3,100	-
1200	Other receivables		131,994	1	34,266	-
1220	Current income tax assets		24,786	-	26,863	-
130X	Inventories	6(5)	492,872	4	552,088	5
1410	Prepayments	6(6) and 7	80,031	1	243,338	2
11XX	**Total current assets**		4,537,545	41	5,947,166	55
	Non-current assets					
1510	Non-current financial assets at fair value through profit or loss	6(2) and 7	148,058	1	102,142	1
1517	Non-current financial assets at fair value through other comprehensive income	6(7)	290,886	3	263,125	2
1535	Non-current financial assets at amortized cost	6(3) and 8	156,679	1	129,326	1
1550	Investments accounted for using equity method	6(8)	14,586	-	10,307	-
1600	Property, plant and equipment	6(9) and 8	4,790,860	44	3,905,678	36
1755	Right-of-use assets	6(10)	503,331	5	319,084	3
1780	Intangible assets	6(11)	436,934	4	21,115	-
1900	Other non-current assets	6(9)(12) and 8	75,842	1	182,562	2
15XX	**Total non-current assets**		6,417,176	59	4,933,339	45
1XXX	**Total assets**		$ 10,954,721	100	$ 10,880,505	100

(Continued)

EIRGENIX INC.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

			December 31, 2025		December 31, 2024	
	Liability and equity	Notes	Amount	%	Amount	%
	Current liabilities					
2100	Short-term borrowings	6(13)	$ 300,000	3	$ -	-
2130	Current contract liabilities	6(21) and 7	383,352	3	46,176	1
2170	Accounts payable		98,136	1	87,287	1
2180	Accounts payable to related parties	7	1,722	-	-	-
2200	Other payables	6(14)	384,301	4	558,701	5
2220	Other payables to related parties	7	30,298	-	22,144	-
2280	Non-current lease liabilities		22,223	-	27,905	-
2320	Long-term liabilities due within one year or one operating cycle	6(15) and 8	-	-	205,629	2
2399	Other current liabilities, others		3,988	-	3,617	-
21XX	**Total current liabilities**		1,224,020	11	951,459	9
	Non-current liabilities					
2540	Long-term borrowings	6(15) and 8	883,244	8	359,768	3
2570	Deferred tax liabilities	6(27)	2,252	-	1,892	-
2580	Non-current lease liabilities		500,902	5	307,998	3
2640	Net defined benefit liability, non-current	6(16)	1,919	-	1,131	-
2670	Other non-current liabilities, others		420	-	-	-
25XX	**Total non-current liabilities**		1,388,737	13	670,789	6
2XXX	**Total liabilities**		2,612,757	24	1,622,248	15
	Equity					
	Share capital	6(18)				
3110	Common stock		3,066,002	28	3,062,162	28
3140	Advance receipts for ordinary share		458	-	330	-
	Capital surplus	6(19)				
3200	Capital surplus		6,305,226	58	6,954,889	64
	Retained earnings	6(20)				
3350	Unappropriated accumulated deficit		(743,310)	(7)	(698,344)	(6)
	Other equity interest					
3400	Other equity interest		19,053	-	230	-
3500	Treasury shares	6(18)	(305,465)	(3)	(61,010)	(1)
3XXX	**Total equity**		8,341,964	76	9,258,257	85
	Significant contingent liabilities and unrecognized contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	**Total liabilities and equity**		$ 10,954,721	100	$ 10,880,505	100

The accompanying notes are an integral part of these parent company only financial statements.

EIRGENIX INC.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 and 2024

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

			2025		2024	
	Item	Notes	Amount	%	Amount	%
4000	Operating revenue	6(21) and 7	$ 1,005,156	100	$ 1,008,960	100
5000	Operating costs	6(5)(11) (26) and 7	(811,327)	(81)	(789,975)	(78)
5900	Gross profit from operations		193,829	19	218,985	22
	Operating expenses	6(11)(26) and 7				
6100	Selling expenses		(76,212)	(8)	(76,115)	(8)
6200	General and administrative expenses		(259,131)	(26)	(223,446)	(22)
6300	Research and development expenses		(703,249)	(70)	(789,179)	(78)
6450	Expected credit impairment gain (loss)	12(2)	36,785	4	(87,934)	(9)
6000	Total operating expenses		(1,001,807)	(100)	(1,176,674)	(117)
6900	Net operating loss		(807,978)	(81)	(957,689)	(95)
	Non-operating income and expenses					
7100	Interest income	6(3)(4)(22)	112,876	11	140,509	14
7010	Other income	6(23)	5,611	1	1,957	-
7020	Other gains and losses	6(2)(10)(24)	(63,640)	(6)	121,260	12
7050	Finance costs	6(9)(10)(25)	(8,219)	(1)	(6,430)	-
7070	Share of profit (loss) of subsidiaries, associates and joint ventures accounted for using equity method	6(8)	956	-	2,561	-
7000	Total non-operating income and expenses		47,584	5	259,857	26
7900	**Net loss before tax**		(760,394)	(76)	(697,832)	(69)
7950	Income tax expense	6(27)	(158)	-	(512)	-
8200	**Net loss for the period**		($ 760,552)	(76)	($ 698,344)	(69)
	Other comprehensive income, net items that will not be reclassified subsequently to profit or loss					
8311	Remeasurement of defined benefit plans	6(16)	($ 489)	-	$ -	-
8316	Unrealized gain (loss) from investments in equity instruments measured at fair value through other comprehensive income	6(7)	27,162	3	(92,762)	(9)
8310	Other comprehensive (loss) income that will not be reclassified to profit or loss		26,673	3	(92,762)	(9)
	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences on translation of foreign financial statements		844	-	-	-
8399	Income tax relating to items that may be reclassified to profit or loss	6(27)	(169)	-	-	-
8360	Total of items that may be reclassified subsequently to profit or loss		675	-	-	-
8300	**Other comprehensive income, net**		$ 27,348	3	($ 92,762)	(9)
8500	**Total comprehensive income (loss)**		($ 733,204)	(73)	($ 791,106)	(78)
	Loss per share	6(28)				
9750	Basic and diluted loss per share		($ 2.51)		($ 2.28)	

The accompanying notes are an integral part of these parent company only financial statements.

EIRGENIX INC.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 and 2024
(Expressed in thousands of New Taiwan dollars)

			Capital surplus					Other equity interest				
	Notes	Common stock	Additional paid-in capital	Employee stock options	Restricted stocks for employees	Capital surplus, others	Unappropriated accumulated deficit	Exchange differences on translation of foreign financial statements	Unrealized gain (loss) on financial assets at fair value through other comprehensive income	Unearned compensation	Treasury shares	Total
2024												
Balance at January 1, 2024		$ 3,060,516	$ 7,515,052	$ 167,500	$ 145,854	$ 1,810	($ 915,208)	$ 162	$ 110,861	($ 69,084)	$ -	$ 10,017,463
Net loss for the period		-	-	-	-	-	(698,344)	-	-	-	-	(698,344)
Other comprehensive income (loss)	6(7)	-	-	-	-	-	-	-	(92,762)	-	-	(92,762)
Total comprehensive income (loss)		-	-	-	-	-	(698,344)	-	(92,762)	-	-	(791,106)
Capital surplus used to offset accumulated deficits	6(20)	-	(913,398)	-	-	(1,810)	915,208	-	-	-	-	-
Compensation costs of share-based payments	6(17)	-	-	58,137	(28,946)	-	-	-	-	45,827	-	75,018
Employee stock options exercised	6(17)(18)	5,128	21,613	(8,849)	-	-	-	-	-	-	-	17,892
Employee stock options expired	6(17)	-	-	(8,448)	-	8,448	-	-	-	-	-	-
Issuance of restricted stocks for employees	6(17)(18)	4,024	-	-	31,950	-	-	-	-	(35,974)	-	-
Redemption of restricted stocks for employees	6(17)(18)	(7,176)	-	-	(34,024)	-	-	-	-	41,200	-	-
Restricted stocks vested		-	62,707	-	(62,707)	-	-	-	-	-	-	-
Repurchase of treasury shares	6(18)	-	-	-	-	-	-	-	-	-	(61,010)	(61,010)
Balance at December 31, 2024		$ 3,062,492	$ 6,685,974	$ 208,340	$ 52,127	$ 8,448	($ 698,344)	$ 162	$ 18,099	($ 18,031)	($ 61,010)	$ 9,258,257
2025												
Balance at January 1, 2025		$ 3,062,492	$ 6,685,974	$ 208,340	$ 52,127	$ 8,448	($ 698,344)	$ 162	$ 18,099	($ 18,031)	($ 61,010)	$ 9,258,257
Net loss for the period		-	-	-	-	-	(760,552)	-	-	-	-	(760,552)
Other comprehensive income (loss)	6(7)(16)	-	-	-	-	-	(489)	675	27,162	-	-	27,348
Total comprehensive income (loss)		-	-	-	-	-	(761,041)	675	27,162	-	-	(733,204)
Capital surplus used to offset accumulated deficits	6(20)	-	(689,896)	-	-	(8,448)	698,344	-	-	-	-	-
Compensation costs of share-based payments	6(17)	-	-	19,518	-	-	-	-	-	36,416	-	55,934
Employee stock options exercised	6(17)(18)	1,789	6,027	(2,384)	-	-	-	-	-	-	-	5,432
Employee stock options expired	6(17)	-	-	(17,951)	-	17,951	-	-	-	-	-	-
Issuance of restricted stocks for employees	6(17)(18)	4,085	-	-	23,614	-	-	-	-	(27,699)	-	-
Redemption of restricted stocks for employees	6(17)(18)	(1,906)	-	-	1,906	-	-	-	-	-	-	-
Restricted stocks vested		-	36,000	-	(36,000)	-	-	-	-	-	-	-
Disposal of equity instruments measured at fair value through other comprehensive income	6(7)	-	-	-	-	-	17,731	-	(17,731)	-	-	-
Repurchase of treasury shares	6(18)	-	-	-	-	-	-	-	-	-	(244,455)	(244,455)
Balance at December 31, 2025		$ 3,066,460	$ 6,038,105	$ 207,523	$ 41,647	$ 17,951	($ 743,310)	$ 837	$ 27,530	($ 9,314)	($ 305,465)	$ 8,341,964

The accompanying notes are an integral part of these parent company only financial statements.

EIRGENIX INC.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 and 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	2024
CASH FLOW FROM OPERATING ACTIVITIES			
Net loss before tax for the period		($ 760,394)	($ 697,832)
Adjustments			
Reconcile profit item			
Depreciation expense	6(9)(10)(26)	234,408	292,792
Amortization expense	6(11)(26)	11,649	8,549
Net loss (gain) on financial assets at fair value through profit or loss	6(2)(24)	2,164	(6,844)
Interest expense	6(25)	8,219	6,430
Interest income	6(22)	(112,876)	(140,509)
Dividend revenue	6(23)	-	(246)
Compensation costs of share-based payments	6(17)(26)	53,455	75,018
Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	6(8)	(956)	(2,561)
(Gain) loss on lease modification	6(10)(24)	(11)	42
Expected credit impairment loss (reversal gain)	12(2)	(36,785)	87,934
Losses on disposals of property, plant and equipment	6(24)	-	934
Losses on disposals of intangible assets	6(24)	529	-
Unrealized foreign exchange loss		6,608	-
Changes in operating assets and liabilities			
Net changes in operating assets			
Current contract assets		225,243	(106,997)
Notes receivable, net		(87)	(31)
Accounts receivable, net		4,401	69,611
Accounts receivable due from related parties		3,100	(464)
Other receivables		25,392	(13,101)
Inventories		59,216	128,549
Prepayments		71,057	(150,661)
Net changes in operating liabilities			
Contract liabilities		355,694	(10,590)
Accounts payable		10,849	7,731
Accounts payable to related parties		1,722	-
Other payables		40,983	20,039
Other payables to related parties		8,154	1,393
Other current liabilities, others		791	260
Net defined benefit liability, non-current		299	1,131
Cash generated from (used in) operations		212,824	(429,423)
Interest received		112,553	140,374
Interest paid		(24,941)	(15,597)
Dividends received		-	246
Income tax received		12,814	4,834
Income tax paid		(10,736)	(14,049)
Net cash generated from (used in) operating activities		302,514	(313,615)

(Continued)

EIRGENIX INC.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 and 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss	6(2) and 7	($ 48,080)	$ -
Acquisition of financial assets at fair value through other comprehensive income	6(7) and 12(3)	(31,470)	(30,000)
Disposal of financial assets at fair value through other comprehensive income	6(7) and 12(3)	30,871	-
Acquisition of financial assets at amortized cost		(43,397)	(1,589,139)
Proceeds from disposal of financial assets at amortized cost		508,921	1,500,300
Acquisition of property, plant and equipment	6(9)(29)	(957,296)	(725,431)
Proceeds from disposal of property, plant and equipment		-	15
Acquisition of investments accounted for using equity method	6(8)	-	(3)
Acquisition of intangible assets	6(11)(29)	(420,439)	(5,973)
Increase in guarantee deposits paid (presented as “other non-current assets”)		(19,760)	-
Decrease in guarantee deposits paid (presented as “other non-current assets”)		2,400	229
Recovery of prepayment for investments (presented as “other non-current assets”)		-	31,270
Increase in prepayments for business facilities (presented as “other non-current assets”)	6(9)	(244,077)	(196,222)
Net cash flows used in investing activities		(1,222,327)	(1,014,954)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from short-term borrowings	6(30)	489,000	-
Repayments of short-term borrowings	6(30)	(189,000)	-
Proceeds from long-term borrowings	6(30)	338,410	444,937
Repayments of long-term borrowings	6(30)	(20,563)	-
Repayments of the principal portion of lease liabilities	6(30)	(27,370)	(31,343)
Increase in guarantee deposits received (presented as “other current liabilities, others”)	6(30)	-	414
Employee stock options exercised		5,432	17,892
Repurchase of treasury shares		(244,455)	(61,010)
Net cash flows from financing activities		351,454	370,890
Net decrease in cash and cash equivalents		(568,359)	(957,679)
Cash and cash equivalents at beginning of year		4,090,925	5,048,604
Cash and cash equivalents at end of year		$ 3,522,566	$ 4,090,925

The accompanying notes are an integral part of these parent company only financial statements.

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of EirGenix Inc.,

Opinion

We have audited the accompanying consolidated balance sheets of EirGenix Inc. and subsidiaries (the "Group") as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at 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 the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountants 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 matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

Accuracy of recognizing sales of services, goods, and authorization and cooperative development over time

Description

Please refer to Note 4(25) to the consolidated financial statements for accounting policies on recognizing sales of services, goods, and authorization and cooperative development over time, Note 5(2) for significant accounting estimates and assumptions on recognizing sales of services, goods, and authorization and cooperative development over time, and Note 6(20) for details of operating revenue. The amount of sales of services, goods, and authorization and cooperative development recognized over time for the year ended December 31, 2025 were NT$491,257 thousand, NT$373,946 thousand, and NT$94,583 thousand, respectively.

The Group's sales of services, goods, and authorization and cooperative development recognized over time primarily arise from offering biopharmaceutical contract development and manufacturing services, as well as licensing the intellectual property rights of drug research and development to pharmaceutical companies. Revenue of such is recognized based on the stage of completion at the balance sheet date provided that such transaction amounts can be reliably estimated by the Group. Since the information process, recording and maintenance are partially performed manually, the sales of services, goods, and authorization and cooperative development recognized over time contains a high degree of uncertainty resulting in a complex calculation process, and the amount of revenue recognized is significant, we considered the accuracy of recognizing sales of services, goods, and authorization and cooperative development over time a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matters:

1. Obtained management's accounting policies on the sales of services, goods, and authorization and cooperative development recognized over time and confirmed whether they are reasonable.
2. Selected samples and examined the contract in order to confirm whether the judgment made by the management was in line with the contract and generally accepted accounting principles.
3. For the performance obligation which was satisfied over time, selected samples and examined each data of contract costs and assessed whether the method and parameters used to measure the completion of performance obligation are reasonable.
4. Recalculated the accuracy of amount recognized as revenue and respective timing of recognition.

Impairment assessment of property, plant and equipment

Description

Please refer to Note 4(17) to the consolidated financial statements for accounting policies on impairment of non-financial assets, Note 5(2) for uncertainty of accounting estimates and assumptions in relation to property, plant and equipment, and Note 6(8) for description of property, plant and equipment.

On December 31, 2025, the Group's property, plant and equipment amounted to NT$4,791,069 thousand, which were constructed to extend the production capacity of GMP. The Group assessed at the balance sheet date whether there were any indicators of impairment to its property, plant and equipment based on internal and external information. If there were indicators of impairment, the Group assessed the property, plant and equipment based on its fair value or recoverable amount to confirm whether there were any concerns about impairment. Since the impairment indication assessment and information and assumptions used to assess recoverable amount of assets by the management have a significant impact on the impairment assessment results of property, plant and equipment, we considered the impairment assessment of property, plant and equipment a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matters:

1. Reviewed and assessed the reasonableness of information used to identify indicators of impairment.
2. Assessed the estimation procedure of the Group's future cash flows by the management, and checked whether the cash flows listed in the assessment is consistent with operating plans.
3. Discussed the business plan with management and reviewed management's past implementation of business plans to assess management's intent and ability to execute said plans.
4. Assessed the reasonableness of the significant assumptions adopted by the management in estimating various cash flows.

Accuracy of recognizing and impairment assessment of internally generated intangible assets – development expenses

Description

Please refer to Note 4(16) to the consolidated financial statements for the accounting policies for Intangible assets, Note 4(17) for the accounting policies for impairment of non-financial assets, Note 5(2) for the accounting estimates and assumptions for the impairment assessment of internally generated Intangible assets, and Note 6(10) for the description of Intangible assets.

The Group has assessed that certain biosimilar products under development have met the capitalization criteria for the development stage of its internal plan. Accordingly, all necessary directly attributable costs in the related development expenses have been recognized as internally generated Intangible assets. The internally generated intangible assets recognized by the Group as of December 31, 2025 amounted to NT$405,976 thousand. In determining whether the capitalization criteria at each stage of development are met, the Group is required to evaluate relevant research and development projects based on various internal and external information. During the impairment assessment process for internally generated Intangible assets, the Group assessed whether there were any indicators of impairment for intangible assets that have commenced amortization. If there were indicators of impairment, the Group assessed whether there were impairment concerns based on the recoverable amount of such assets. We believe that the various data and assumptions used by management in assessing whether the capitalization criteria for the development stage are met, the consideration of indicators of impairment, and the estimation of the recoverable amount of assets all involve subjective judgment and estimation of management. Therefore, we have identified the accuracy of recognizing and impairment assessment of internally generated intangible assets – development expenses as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matters:

1. Selected samples and examined the breakdown of capitalized expenditures for research and development projects in order to confirm the accuracy of the attribution of research and development project expenditures and the amount of capitalization recognized.
2. Reviewed and assessed the reasonableness of information used to identify indicators of impairment.
3. Assessed management's process for estimating the Company's future cash flows, and checked whether the cash flows projections in the assessment is consistent with the business plan.
4. Discussed the business plan with management and reviewed management's past implementation of business plans to assess management's intent and ability to execute said plans.
5. Assessed the reasonableness of the significant assumptions adopted by the management in estimating various cash flows.

Other matter – Parent company only financial statements

We have audited and expressed an unmodified opinion on the parent company only financial statements of EirGenix Inc. as at and for the years ended December 31, 2025 and 2024.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, 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.

Auditors' responsibilities for the audit of the consolidated 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 auditors' 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 Standards on Auditing of the Republic of China 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 the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. 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.

2. 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.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. 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 auditors' 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 auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the 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 the key audit matters for the audit of the Group's consolidated financial statements for 2025. We describe these matters in our auditors' 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.

Yu, Shu-Fen　　　　　　　　　　Yen, Yu-Fang

For and on behalf of PricewaterhouseCoopers, Taiwan

March 9, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

EIRGENIX INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 3,526,312	32	$ 4,097,584	38
1136	Current financial assets at amortized cost	6(3)	-	-	500,000	5
1140	Current contract assets	6(20) and 7	171,144	2	385,940	4
1150	Notes receivable, net	6(4)	137	-	50	-
1170	Accounts receivable, net	6(4)	114,015	1	110,596	1
1180	Accounts receivable due from related parties, net	7	-	-	3,100	-
1200	Other receivables		131,994	1	34,266	-
1220	Current income tax assets		24,786	-	26,863	-
130X	Inventories	6(5)	492,872	5	552,088	5
1410	Prepayments	6(6)	82,947	1	241,515	2
11XX	**Total current assets**		4,544,207	42	5,952,002	55
	Non-current assets					
1510	Non-current financial assets at fair value through profit or loss	6(2) and 7	148,058	1	102,142	1
1517	Non-current financial assets at fair value through other comprehensive income	6(7)	290,886	3	263,125	2
1535	Non-current financial assets at amortized cost	6(3) and 8	156,679	1	129,326	1
1600	Property, plant and equipment	6(8) and 8	4,791,069	44	3,906,086	36
1755	Right-of-use assets	6(9)	503,331	4	319,084	3
1780	Intangible assets	6(10)	436,934	4	21,115	-
1900	Other non-current assets	6(8)(11) and 8	76,875	1	183,536	2
15XX	**Total non-current assets**		6,403,832	58	4,924,414	45
1XXX	**Total assets**		$ 10,948,039	100	$ 10,876,416	100

(Continued)

EIRGENIX INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024

(Expressed in thousands of New Taiwan dollars)

			December 31, 2025		December 31, 2024	
	Liability and equity	Notes	Amount	%	Amount	%
	Current liabilities					
2100	Short-term borrowings	6(12)	$ 300,000	3	$ -	-
2130	Current contract liabilities	6(20) and 7	383,352	3	46,176	1
2170	Accounts payable		98,136	1	87,287	1
2180	Accounts payable to related parties	7	1,722	-	-	-
2200	Other payables	6(13)	395,119	4	568,428	5
2220	Other payables to related parties	7	12,448	-	7,619	-
2230	Current income tax liabilities		350	-	709	-
2280	Non-current lease liabilities		22,223	-	27,905	-
2320	Long-term liabilities due within one year or one operating cycle	6(14) and 8	-	-	205,629	2
2399	Other current liabilities, others		3,988	-	3,617	-
21XX	**Total current liabilities**		1,217,338	11	947,370	9
	Non-current liabilities					
2540	Long-term borrowings	6(14) and 8	883,244	8	359,768	3
2570	Deferred tax liabilities	6(26)	2,252	-	1,892	-
2580	Non-current lease liabilities		500,902	5	307,998	3
2640	Net defined benefit liability, non-current	6(15)	1,919	-	1,131	-
2670	Other non-current liabilities, others		420	-	-	-
25XX	**Total non-current liabilities**		1,388,737	13	670,789	6
2XXX	**Total liabilities**		2,606,075	24	1,618,159	15
	Equity					
	Share capital	6(17)				
3110	Common stock		3,066,002	28	3,062,162	28
3140	Advance receipts for ordinary share		458	-	330	-
	Capital surplus	6(18)				
3200	Capital surplus		6,305,226	58	6,954,889	64
	Retained earnings	6(19)				
3350	Unappropriated accumulated deficit		(743,310)	(7)	(698,344)	(6)
	Other equity interest					
3400	Other equity interest		19,053	-	230	-
3500	Treasury shares	6(17)	(305,465)	(3)	(61,010)	(1)
3XXX	**Total equity**		8,341,964	76	9,258,257	85
	Significant contingent liabilities and unrecognized contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	**Total liabilities and equity**		$ 10,948,039	100	$ 10,876,416	100

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

EIRGENIX INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 and 2024

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

	Item	Notes	2025		2024	
			Amount	%	Amount	%
4000	Operating revenue	6(20) and 7	$ 1,005,156	100	$ 1,008,960	100
5000	Operating costs	6(5)(10)(25) and 7	(811,327)	(81)	(789,975)	(79)
5900	Gross profit from operations		193,829	19	218,985	21
	Operating expenses	6(10)(25) and 7				
6100	Selling expenses		(75,416)	(7)	(74,943)	(7)
6200	General and administrative expenses		(259,438)	(26)	(224,027)	(22)
6300	Research and development expenses		(702,351)	(70)	(785,882)	(78)
6450	Expected credit impairment gain (loss)	12(2)	36,785	4	(87,934)	(9)
6000	Total operating expenses		(1,000,420)	(99)	(1,172,786)	(116)
6900	Net operating loss		(806,591)	(80)	(953,801)	(95)
	Non-operating income and expenses					
7100	Interest income	6(3)(4)(21)	112,876	11	140,509	14
7010	Other income	6(22)	5,611	-	1,957	-
7020	Other gains and losses	6(2)(9)(23)	(63,640)	(6)	121,260	12
7050	Finance costs	6(8)(9)(24)	(8,219)	(1)	(6,430)	-
7000	Total non-operating income and expenses		46,628	4	257,296	26
7900	**Net loss before tax**		(759,963)	(76)	(696,505)	(69)
7950	Income tax expense	6(26)	(589)	-	(1,839)	-
8200	**Net loss for the period**		($ 760,552)	(76)	($ 698,344)	(69)
	Other comprehensive income, net items that will not be reclassified subsequently to profit or loss					
8311	Remeasurement of defined benefit plans	6(15)	($ 489)	-	$ -	-
8316	Unrealized gain (loss) from investments in equity instruments measured at fair value through other comprehensive income	6(7)	27,162	3	(92,762)	(9)
8310	Other comprehensive (loss) income that will not be reclassified to profit or loss		26,673	3	(92,762)	(9)
	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences on translation of foreign financial statements		844	-	-	-
8399	Income tax relating to items that may be reclassified to profit or loss	6(26)	(169)	-	-	-
8360	Total of items that may be reclassified subsequently to profit or loss		675	-	-	-
8300	**Other comprehensive income, net**		$ 27,348	3	($ 92,762)	(9)
8500	**Total comprehensive income (loss)**		($ 733,204)	(73)	($ 791,106)	(78)
	Loss per share	6(27)				
9750	Basic and diluted loss per share		($ 2.51)		($ 2.28)	

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

EIRGENIX INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 and 2024
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of the parent										
			Capital surplus					Other equity interest				
	Notes	Common stock	Additional paid-in capital	Employee stock options	Restricted stocks for employees	Capital surplus, others	Unappropriated accumulated deficit	Exchange differences on translation of foreign financial statements	Unrealized gain (loss) on financial assets at fair value through other comprehensive income	Unearned compensation	Treasury shares	Total
2024												
Balance at January 1, 2024		$ 3,060,516	$ 7,515,052	$ 167,500	$ 145,854	$ 1,810	($ 915,208)	$ 162	$ 110,861	($ 69,084)	$ -	$ 10,017,463
Net loss for the period		-	-	-	-	-	(698,344)	-	-	-	-	(698,344)
Other comprehensive income (loss)	6(7)	-	-	-	-	-	-	-	(92,762)	-	-	(92,762)
Total comprehensive income (loss)		-	-	-	-	-	(698,344)	-	(92,762)	-	-	(791,106)
Capital surplus used to offset accumulated deficits	6(19)	-	(913,398)	-	-	(1,810)	915,208	-	-	-	-	-
Compensation costs of share-based payments	6(16)	-	-	58,137	(28,946)	-	-	-	-	45,827	-	75,018
Employee stock options exercised	6(16)(17)	5,128	21,613	(8,849)	-	-	-	-	-	-	-	17,892
Employee stock options expired	6(16)	-	-	(8,448)	-	8,448	-	-	-	-	-	-
Issuance of restricted stocks for employees	6(16)(17)	4,024	-	-	31,950	-	-	-	-	(35,974)	-	-
Redemption of restricted stocks for employees	6(16)(17)	(7,176)	-	-	(34,024)	-	-	-	-	41,200	-	-
Restricted stocks vested		-	62,707	-	(62,707)	-	-	-	-	-	-	-
Repurchase of treasury shares	6(17)	-	-	-	-	-	-	-	-	-	(61,010)	(61,010)
Balance at December 31, 2024		$ 3,062,492	$ 6,685,974	$ 208,340	$ 52,127	$ 8,448	($ 698,344)	$ 162	$ 18,099	($ 18,031)	($ 61,010)	$ 9,258,257
2025												
Balance at January 1, 2025		$ 3,062,492	$ 6,685,974	$ 208,340	$ 52,127	$ 8,448	($ 698,344)	$ 162	$ 18,099	($ 18,031)	($ 61,010)	$ 9,258,257
Net loss for the period		-	-	-	-	-	(760,552)	-	-	-	-	(760,552)
Other comprehensive income (loss)	6(7)(15)	-	-	-	-	-	(489)	675	27,162	-	-	27,348
Total comprehensive income (loss)		-	-	-	-	-	(761,041)	675	27,162	-	-	(733,204)
Capital surplus used to offset accumulated deficits	6(19)	-	(689,896)	-	-	(8,448)	698,344	-	-	-	-	-
Compensation costs of share-based payments	6(16)	-	-	19,518	-	-	-	-	-	36,416	-	55,934
Employee stock options exercised	6(16)(17)	1,789	6,027	(2,384)	-	-	-	-	-	-	-	5,432
Employee stock options expired	6(16)	-	-	(17,951)	-	17,951	-	-	-	-	-	-
Issuance of restricted stocks for employees	6(16)(17)	4,085	-	-	23,614	-	-	-	-	(27,699)	-	-
Redemption of restricted stocks for employees	6(16)(17)	(1,906)	-	-	1,906	-	-	-	-	-	-	-
Restricted stocks vested		-	36,000	-	(36,000)	-	-	-	-	-	-	-
Disposal of equity instruments measured at fair value through other comprehensive income	6(7)	-	-	-	-	-	17,731	-	(17,731)	-	-	-
Repurchase of treasury shares	6(17)	-	-	-	-	-	-	-	-	-	(244,455)	(244,455)
Balance at December 31, 2025		$ 3,066,460	$ 6,038,105	$ 207,523	$ 41,647	$ 17,951	($ 743,310)	$ 837	$ 27,530	($ 9,314)	($ 305,465)	$ 8,341,964

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

EIRGENIX INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 and 2024
(Expressed in thousands of New Taiwan dollars)

		Year ended December 31	
	Notes	2025	2024
CASH FLOW FROM OPERATING ACTIVITIES			
Net loss before tax for the period		($ 759,963)	($ 696,505)
Adjustments			
Reconcile profit item			
Depreciation expense	6(8)(9)(25)	234,630	293,024
Amortization expense	6(10)(25)	11,649	8,549
Net loss (gain) on financial assets at fair value through profit or loss	6(2)(23)	2,164	(6,844)
Interest expense	6(24)	8,219	6,430
Interest income	6(21)	(112,876)	(140,509)
Dividend revenue	6(22)	-	(246)
Compensation costs of share-based payments	6(16)(25)	55,934	75,018
Expected credit impairment loss (reversal gain)	12(2)	(36,785)	87,934
(Gain) loss on lease modification	6(9)(23)	(11)	42
Gains on disposals of property, plant and equipment	6(23)	-	934
Losses on disposals of intangible assets	6(23)	529	-
Unrealized foreign exchange loss		6,608	-
Changes in operating assets and liabilities			
Net changes in operating assets			
Contract assets		225,243	(106,997)
Notes receivable, net		(87)	(31)
Accounts receivable, net		4,401	69,611
Accounts receivable due from related parties		3,100	(464)
Other receivables		25,392	(13,101)
Inventories		59,216	128,549
Prepayments		66,318	(148,410)
Net changes in operating liabilities			
Contract liabilities		355,694	(10,590)
Accounts payable		10,849	7,731
Accounts payable to related parties		1,722	-
Other payables		41,276	19,229
Other payables to related parties		4,829	(374)
Other current liabilities, others		791	260
Net defined benefit liability, non-current		299	1,131
Cash generated from (used in) operations		209,141	(425,629)
Interest received		112,553	140,374
Interest paid		(24,941)	(15,597)
Dividends received		-	246
Income tax received		13,093	4,834
Income tax paid		(11,836)	(15,671)
Net cash generated from (used in) operating activities		298,010	(311,443)

(Continued)

EIRGENIX INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 and 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss	6(2) and 7	($ 48,080)	$ -
Acquisition of financial assets at fair value through other comprehensive income	6(7) and 12(3)	(31,470)	(30,000)
Disposal of financial assets at fair value through other comprehensive income	6(7) and 12(3)	30,871	-
Acquisition of financial assets at amortized cost		(43,397)	(1,589,139)
Proceeds from disposal of financial assets at amortized cost		508,921	1,500,300
Acquisition of property, plant and equipment	6(8)(28)	(957,296)	(725,448)
Proceeds from disposal of property, plant and equipment		-	15
Acquisition of intangible assets	6(10)(28)	(420,439)	(5,973)
Increase in guarantee deposits paid (presented as “other non-current assets”)		(19,841)	-
Decrease in guarantee deposits paid (presented as “other non-current assets”)		2,400	94
Recovery of prepayment for investments (presented as “other non-current assets”)		-	31,270
Increase in prepayments for business facilities (presented as “other non-current assets”)	6(8)	(244,077)	(196,222)
Decrease in other non-current assets		22	55
Net cash flows used in investing activities		(1,222,386)	(1,015,048)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from short-term borrowings	6(29)	489,000	-
Repayments of short-term borrowings	6(29)	(189,000)	-
Proceeds from long-term borrowings	6(29)	338,410	444,937
Repayments of long-term borrowings	6(29)	(20,563)	-
Repayments of the principal portion of lease liabilities	6(29)	(27,370)	(31,343)
Increase in guarantee deposits received (presented as “other current liabilities, others”)	6(29)	-	414
Employee stock options exercised		5,432	17,892
Repurchase of treasury shares		(244,455)	(61,010)
Net cash flows from financing activities		351,454	370,890
Effect of exchange rate		1,650	2
Net decrease in cash and cash equivalents		(571,272)	(955,599)
Cash and cash equivalents at beginning of year		4,097,584	5,053,183
Cash and cash equivalents at end of year		$ 3,526,312	$ 4,097,584

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

Attachment 7

EirGeinx, Inc.

2025 Deficit Offset Statement

Unit: NT$

Item	Amount
Undistributed Earnings in the beginning of the year	-
Less: 2025 Net Loss after Tax	(760,552,362)
Less: Remeasurements of Defined Benefit Plans	(488,515)
Add: Disposal of Equity Instruments Measured at Fair Value Through Other Comprehensive Income	17,730,885
Accumulated Deficit for the Year	(743,309,992)
Add: Capital Surplus-Others	17,951,276
Add: Capital Surplus-Additional Paid-In Capital	725,358,716
Deficit to be offset at the end of the year	0

Chairman: Lee-Cheng Liu	Officer: Lee-Cheng Liu	Head of the Accounting Dept.: Hsiu-Chuan Yang

Attachment 8

Comparison Table for the Procedures for Acquisition or Disposal of Assets

After the Revision	Before the Revision	Explanation
Article 12: Public Announcement and Regulatory Filing Requirements (Text omitted) IV. Where the type of assets acquired or disposed of is equipment or right-of-use assets thereof held for business use, the counterparty is not a related party, and the transaction amount meets any of the following criteria: i. For a public company with paid-in capital of less than NT$10 billion, the transaction amount reaches NT$500 million or more. ii. For a public company with paid-in capital of at least NT$10 billion but less than NT$50 billion, the transaction amount reaches NT$1 billion or more. iii. For a public company with paid-in capital of NT$50 billion or more, the transaction amount reaches 5% of the paid-in capital or more. (Text omitted)	Article 12: Public Announcement and Regulatory Filing Requirements (Text omitted) IV. Where the type of assets acquired or disposed of is equipment or right-of-use assets thereof held for business use, the counterparty is not a related party, and the transaction amount meets any of the following criteria: i. For a public company with paid-in capital of less than NT$10 billion, the transaction amount reaches NT$500 million or more. ii. For a public company with paid-in capital of NT$10 billion or more, the transaction amount reaches NT$1 billion or more. (Text omitted)	In accordance with Regulations Governing the Acquisition and "Disposal of Assets by Public Companies" and amend parts of articles.
Article 18 Adopted on December 19, 2014. First Amendment on September 13, 2016. Second Amendment on June 7, 2017. Third Amendment on June 12, 2018. Fourth Amendment on June 12, 2019. Fifth Amendment on June 10, 2022. Sixth Amendment on May 29, 2026.	Article 18 Adopted on December 19, 2014. First Amendment on September 13, 2016. Second Amendment on June 7, 2017. Third Amendment on June 12, 2018. Fourth Amendment on June 12, 2019. Fifth Amendment on June 10, 2022.	Added amendment date.

3. Appendix

Appendix 1

EirGenix, Inc.

The Rules of Procedure for Shareholders Meetings

Article 1

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

Article 2

The venue for a shareholders meeting shall be the premises of this Corporation, 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 shareholders’ meeting can be held by means of visual communication network or other methods promulgated by the central competent authority.

When the Company convene a visual communication shareholders meeting, it is not subject to the restrictions on the venue.

Article 3

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

The time during which shareholder attendance registrations will be accepted, shall be at least 30 minutes prior to the time 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 in accordance. For the visual communication shareholders meeting, registration should be accepted on the e-meeting platform of the shareholders' meeting 30 minutes before the start of the meeting. Shareholders who have completed the registration shall be deemed to have attended the shareholders' meeting in person.

Shareholders shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation 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.

This Corporation shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

This Corporation 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 shareholders' meeting. When a juristic person is appointed to attend as a proxy, it may designate only one person to represent it in the meeting.

When the Company convenes a visual communication shareholders meeting, the shareholders intend to attend the shareholders' meeting by visual communication network should register with the company before two days before the shareholders' meeting.

When the Company convenes a visual communication shareholders meeting, the company shall upload the meeting agenda book, annual report and other relevant materials to the e-Meeting platform of the shareholders' meeting at least 30 minutes before the start of the meeting, and continue to disclose it until the end of the meeting.

Article 3-1

When the Company convenes a visual communication shareholders meeting, the following matters shall be stated in the notice of convening the shareholders' meeting:

3.1.1 Shareholders' participation in visual communication shareholders meeting and methods of exercising their rights.

3.1.2 Due to natural disasters, incidents or other force majeure circumstances, the handling of obstacles to the e-Meeting platform or participating in video conferences shall include at least the following matters:

  3.1.2.1 The time at which the pre-occupational obstacle persists and cannot be ruled out causing the meeting to be adjourned or resumed, and the date of the meeting if it is to be postponed or resumed.

3.1.2.2 Shareholders who have not registered to participate in the original shareholders' meeting by video conference shall not participate in the postponed or resumed meeting.

3.1.2.3 To hold visual communication assisted shareholders meeting, if the video conference cannot be continued, after deducting the number of shares attending the shareholders meeting by video, the total number of shares attending the shareholders meeting reaches the statutory quota for the shareholders meeting, then the shareholders meeting should continue. The number of shares present of attending the shareholders meeting by video shall be included in the total number of shares of shareholders present, and all resolutions of this shareholders' meeting shall be deemed as abstention by them.

3.1.2.4 The handling method, in the event that the resolutions of all the motions have been announced, but no questions and motions has been made.

3.1.3 When the Company convenes a visual communication shareholders meeting, it should set out appropriate alternatives to shareholders who would have difficulty participating in video conferences.

Article 4

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 managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

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, at least one supervisor in person, 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 the 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 chair from among themselves.

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

Article 5

This Corporation, 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 shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

If the Company convenes a visual communication shareholders meeting, the company shall record and preserve the shareholders' registration, registration, check-in, questioning, voting and company vote counting results, etc., and make continuous and uninterrupted audio and video recording of the entire video conference.

The information and audio and video shall be properly preserved by the company during the period of existence, and the audio and video recordings shall be provided to those who are entrusted to handle video conference affairs for preservation.

If the Company convenes a visual communication shareholders meeting, the company should make an audio and video record of the background operation interface of the e-Meeting platform.

Article 6

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 and the e-Meeting platform handed in, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and 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 chair 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 chair shall declare the meeting adjourned; When a visual communication shareholders meeting is held, the company shall also announce the meeting adjourned on the e-Meeting platform of the shareholders' meeting.

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 pursuant to 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; when a visual communication shareholders meetingf the shareholders meeting is held by video conference, shareholders who intend to attend shareholders’ meetings by video conference should re-register with the company in accordance with Article 3.

When, prior to the conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

Article 7

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.

Changes to the means of holding the shareholders' meeting shall be subject to a resolution of the board of directors, and before the notice of the shareholders' meeting is dispatched.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders' meeting. If the chair 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 chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

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

Article 8

Convening a shareholders meeting, this Corporation 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. This Corporation shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS. This Corporation shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby.

The Company shall provide shareholders the shareholders meeting agenda and supplemental meeting materials for shareholders' reference in the following ways on the day of the shareholders' meeting:

8-1 In case of holding a physical shareholders meeting, it should be distributed on-site at the meeting place.

8-2 In case of holding a visual communication assisted shareholders meeting, it should be distributed on-site at the meeting place and uploaded the electronic version to the video conference platform.

8-3 In case of holding a visual communication shareholders meeting, the electronic version should be uploaded to the video conference platform.

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

Election or dismissal of directors, 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 an extraordinary motion.

Where 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 issued shares may submit to this Corporation a proposal for discussion at a regular shareholders' meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. In addition, 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 interests 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.

Prior to the book closure date, before a regular shareholders meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than ten 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.

Prior to the date for issuance of the notice of a shareholders meeting, this Corporation shall inform the shareholders who submitted proposals of the proposal screening results and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting, the board of directors shall explain the reasons for the exclusion of any shareholder proposals not included in the agenda.

Article 9

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 chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually 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 chair, 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 chair 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 chair and the shareholder that has the floor; the chair shall stop any violation.

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

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

When a visual communication shareholders meeting is held, the shareholders who attend shareholders’ meetings by video conference may ask questions in text form on the e-Meeting platform of the shareholders meeting after the chairman announces the meeting and before the announcement of the adjournment of the meeting. The number of questions for each motion shall not exceed two times, and each time shall be limited to 200 words.

If the questions do not violate the regulations or do not exceed the scope of the motion in accordance, it is advisable to expose the questions on the video conference platform of the shareholders' meeting, so that it is known to everyone.

Article 10

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 this Corporation, 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.

With the except of 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 11

A shareholder shall be entitled to one vote for each share held, except as otherwise provided by law or regulation.

When this Corporation holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt 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 shareholders' 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 this Corporation 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 this Corporation two days before the date of the shareholders' 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 participate virtually, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, 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 shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting virtually, a written notice of proxy cancellation shall be submitted to the Company before 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.

Except as otherwise provided in the Company Act and in this Corporation'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 chair or a person designated by the chair 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 chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to the vote. When anyone among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

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 this Corporation, that shareholder may not vote on that item and may not exercise voting rights as a proxy for any other shareholder.

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

Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders' 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 visual communication shareholders meeting, shareholders who participate virtually should conduct voting on all motions and voting on election proposals through the e-Meeting platform after the chairman announces the beginning of the meeting. The voting should be completed before the chairman announces the close of voting. Overtime will be deemed a waiver.

If the shareholders meeting is held by visual communication, the votes shall be counted at one time after the chairman announces the close of voting, and then the voting and election results shall be announced.

When the company holds a visual communication assisted shareholders meeting, shareholders who have registered to attend the shareholders' meeting virtually in accordance with the provisions of Article 3 ,but intend to attend physically should withdraw their registration in the same way they have made the registration two days prior to the date of shareholders' meetings. Participants who fail to withdraw their registration by the said deadline can only attend virtually.

Shareholders who attend shareholders' meetings virtually and do not withdraw their declaration of intent after exercising their voting right via written or electronic means can only exercise their proposing and voting rights regarding extempore motions. They cannot vote on the original meeting proposals and the amendments to the content of the original meeting proposals or propose to amend the content of the original meeting proposals.

Article 12

The election of directors at a shareholders' meeting shall be held in accordance with the rules for the election of directors adopted by this Corporation, 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 pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 13

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 chair 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.

This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS. The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair'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 this Corporation.

If the shareholders' meeting is held by video conference, the minutes of the shareholders' meeting shall record the starting and ending time of the shareholders' meeting, the method of holding the meeting, the name of the chairman and the recorder, and the names of the shareholders' meeting due to natural disasters and incidents, in addition to the matters to be recorded in accordance or other force majeure events to the video conferencing platform or the handling method and handling situation in the event of an obstacle to participation by video.

Except that it should be handled in accordance, when the company hold a visual communication shareholders meeting, the company shall also state in the minutes of the meeting the alternative measures provided to shareholders who have difficulty in participating in videoconference.

Article 14

On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies and the number of shares by written or electronic means and shall make an express disclosure of the same at the place of the shareholders meeting.

When a visual communication shareholders meeting is held, the company shall upload the above-mentioned information to the e-Meeting platform of the shareholders' meeting at least 30 minutes before the start of the meeting and continue to disclose it until the end of the meeting. The company holds a visual communication shareholders meeting.

When announcing the meeting to start, the total number of shareholders' shares present shall be disclosed on the e-Meeting platform. If the total number of shares and voting rights of the shareholders attending the meeting are otherwise counted during the meeting, the same shall be applied.

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) regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 15

Staff handling administrative affairs of a shareholders meeting shall wear identification cards or armbands.

The chair 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 shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by this Corporation, the chair may prevent the shareholder from so doing.

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

Article 16

When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily 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 shareholders meeting may adopt a resolution to resume the meeting at another venue.

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

Article 17

When the visual communication shareholders meeting is held, the chairman and the recorder shall be in the same place in Taiwan, and the chairman shall announce the address of the place at the time of the meeting.

When the visual communication shareholders meeting is held, the company shall immediately disclose the voting results and election results of all resolutions on the e-Meeting platform of the shareholders' meeting in accordance with the regulations and shall continue to disclose for 15 minutes after the chairman announces the adjournment of the meeting.

Article 18

When the visual communication shareholders meeting is held, the company may provide a friendly connection test for shareholders before the meeting and provide relevant services immediately before and during the meeting to assist in handling technical communication problems.

When the visual communication shareholders meeting is held, the chairman shall, upon announcing the meeting to start, separately announce that except for there is no need to postpone or continue the meeting according to the circumstances stipulated in Article 44-24 of the "Regulations Governing the Administration of Shareholder Services of Public Companies ". Before the chairman announces the adjournment of the meeting, if natural disasters, incidents or other force majeure events lead to an obstacle to the video conference platform or participation in the form of video, which lasts for more than 30 minutes, the date of the meeting should be postponed or resumed within five days. The provisions of Article 182 of the “Company Act “are not applicable.

In the event of the preceding paragraph, the meeting should be postponed or continued. Shareholders who have not registered to participate in the original shareholders meeting by video conference shall not participate in the postponed or continued meeting.

In the event of the preceding paragraph, the meeting should be postponed or continued. Shareholders who have registered to participate in the original shareholders' meeting by video and completed the registration, but do not participate in the postponed or continued meeting, the number of shares attended, and the voting rights exercised at the original shareholders' meeting and voting rights, shall be included in the total number of shares, voting rights and voting rights of shareholders present at the postponed or continued meeting.

In the event of the preceding paragraph, when the shareholders meeting is postponed or reconvened, there is no need to repeat to discuss and resolve the motions that have completed voting and counting and announced the voting results or the list of elected directors.

When the company convenes a video-assisted shareholders meeting, and the video conference cannot be continued according to the event of the preceding paragraph, if the total number of attended shares still reaches the legal quota for the shareholders' meeting after deducting the number of shares attended by video-conferencing, the shareholders' meeting shall continue and need not to postpone or renew the meeting in accordance with the event of the preceding paragraph.

In the event of the preceding paragraph, the meeting should be continued, the number of shares present should be included the shareholders who participate in the shareholders' meeting by video in the total number of shares of the shareholders present, but all the resolutions of the shareholders' meeting will be regarded as abstention.

The company shall postpone or continue the shareholders meeting in accordance with the event of the preceding paragraph. For the continuation of the meeting, the relevant pre-requisites shall be handled in accordance with the provisions of Article 44-27 of the "Regulations Governing the Administration of Shareholder Services of Public Companies ", the date of the original shareholders' meeting and the provisions of these articles. The latter paragraph of Article 12 and Paragraph 3 of Article 13 of "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies ", Paragraph 2 of Article 44-5 and Paragraph 4 of Article 44 of "Regulations Governing the Administration of Shareholder Services of Public Companies " During the period specified in Paragraph 1 of Article 4-15 and Article 44-17, the company shall postpone or renew the date of the shareholders' meeting in accordance with the provisions of Paragraph 2.

When the company convenes a video conference shareholders meeting, it shall provide appropriate alternative measures for shareholders who have difficulty in attending the shareholders meeting by video conferencing.

Article 19

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.

Article 20

These Rules were enacted on July 24, 2013.
Amended on Sep. 13, 2016 for the 1st time.
Amended on June 12, 2018 for the 2nd time.
Amended on June 29, 2020 for the 3rd time.
Amended on Aug. 3, 2021 for the 4 th time.
Amended on June 10, 2022 for the 5 th time.
Amended on May 30, 2024 for the 6th time.

Appendix 2

EirGenix, Inc.

The Company's Articles of Incorporation

Chapter I

General Provisions

Article 1

The Company has been named EirGenix, Inc. pursuant to relevant regulations set forth in the Company Act. The English name is EirGenix, Inc.

Article 2

The Company shall engage in the following business lines：

1.	C199990	Other Food Manufacturing Not Elsewhere Classified
2.	C802041	Drugs and Medicines Manufacturing
3.	C802060	Animal Use Medicine Manufacturing
4.	C802990	Other Chemical Products Manufacturing
5.	F107990	Wholesale of Other Chemical Products
6.	F108021	Wholesale of Drugs and Medicines
7.	F108031	Wholesale of Drugs, Medical Goods
8.	F208021	Retail Sale of Drugs and Medicines
9.	F208031	Retail sale of Medical Equipments
10.	F401010	International Trade
11.	I 199990	Other Consultancy
12.	IC01010	Pharmaceuticals Examining Services
13.	IG01010	Biotechnology Services
14.	IG02010	Research Development Service
15.	ZZ99999	All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3

The Company is headquartered in New Taipei City and may, when necessary, set up the branches elsewhere domestically or abroad by the Board of Directors' resolutions.

Article 4

Public announcements of the Company shall be duly made in accordance with the Company Law and other regulations by the competent securities authority.

Article 5

The Company may engage in external endorsements or guarantees to meet business or investment needs by the resolution of the Board of Directors.

Chapter II
Share Capital

Article 6

The Company has a total capital amounting to four billion New Taiwan Dollars, divided into four hundred million shares at ten New Taiwan Dollars par value per share, issued in installments. The Board of Directors is authorized to issue the unissued shares in installments, from which twelve million shares shall be reserved for issuance upon the exercise of any stock options, preferred shares with warrants, or equity warrant bonds.

Article 6-1

The Company issue employee stock warrants that are not subject to the exercise price restriction set out in Article 53 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers; an issuer is required to obtain the consent of at least two-thirds of the voting rights represented at a shareholders meeting attended by shareholders representing half of the total issued shares. The issuer is allowed to register multiple issues over a period of 1 year.

When the Company lists on the Taipei Exchange or Taiwan Stock Exchange, to transfer shares to employees at less than the average actual share repurchase price, a company must have obtained the consent of at least two-thirds of the voting rights present at the most recent shareholders meeting attended by shareholders representing a majority of total issued shares

Article 7

The Company’s total investment amount is not subject to the restriction in Article 13 of the Company Act, which states that the Company’s investments shall not exceed forty percent of its paid-in capital.

Article 8

The Company's shares shall be registered, numbered, and with the signatures or personal seals by the directors representing the Company, and be issued upon certification by the competent authority or its designated registration agency.

The Company may issue shares without certificates, and such shares shall be registered with a central securities depository.

Article 9

Registration for the transfer of shares shall be completed sixty (60) days before the date of the annual meeting of the shareholders, thirty (30) days before the date of any special meeting of the shareholders, or five (5) days before the date on which dividends, bonus, or other distributions will be paid or made by the Company.

Article 10

The handling of the Company's shares shall be governed by the Regulations Governing the Administration of Shareholder Service of Public Companies prescribed by the competent authority.

Article 10-1

Suppose the company may apply for approval of ceasing its status as a public company by a resolution adopted at a shareholders' meeting by Article 156 of the Company Act. This provision will not be changed during the period of exchange-listed and TPEx-listed.

Chapter III
Shareholders' Meeting

Article 11

Two types of Shareholders' Meeting of the Company:

1. Regular shareholders meeting, to be convened at least once a year within six (6) months after the end of every fiscal year.
2. Special shareholders meeting, to be convened as required in accordance with the applicable laws and regulations.

Convening a shareholders meeting, this Corporation shall prepare electronic versions or correspondence of the date and the place of meeting, and the shareholders meeting notice and shall be notified all shareholders before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting.

The shareholders' meeting can be held by means of visual communication network or other methods promulgated by the central competent authority.

With the consent of the addressee, the meeting notice may be given in the electronic form. The public announcement shall specify the reasons for convening a shareholders' meeting for less than 1,000 shares.

When this Corporation holds a shareholder meeting, when voting rights are exercised by correspondence or electronic means, the exercise method shall be specified in the shareholders' meeting notice.

A shareholder exercising the voting rights by correspondence or electronic means with the relevant rules and regulations will be deemed to have attended the meeting in person.

Article 12

The Chairperson of the board shall chair the shareholders' meetings. The Chairperson of the board shall appoint a director to act as his or her proxy when the Chairperson of the board is on leave or for any reason unable to exercise the powers of the Chairperson. The Chairperson does not make such a designation; the directors shall select one person to serve as chair.

Article 13

A shareholder who is unavailable to attend a shareholders' meeting may duly issue a power of attorney printed and provided by the Company, expressly bearing the authorized powers' scope, duly sign and affix seal hereon to entrust a proxy to be present on behalf. The rules of shareholder proxy are governed by Article 177 of the Company Act, Article 25-1 of the Securities and Exchange Act, and the Regulations Governing the Use of Proxies for Attendance at Shareholder Meeting of Public Companies decreed by the competent authority.

Article 14

A shareholder shall be entitled to one vote for each share held, except as otherwise provided by law or regulation, does not include 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 by Article 179 and Article 197-1 of the Company Act.

Article 15

The shareholder meeting resolutions require the attendance of shareholders representing over 50% of the issued voting shares unless the Company Act stipulates otherwise and the approval by over 50% of the voting rights represented at the meeting.

Article 16

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 meeting chair and a copy distributed to each shareholder within 20 days after the meeting's conclusion.

The meeting minutes of the preceding paragraph may be produced and distributed in electronic form. This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

Article 17

When the company limited by shares which are organized by a single government or juristic person shareholder, the functional duties and power of the shareholders’ meeting of such company shall be exercised by its board of directors, to which the provisions governing the shareholders’ meeting as set out in this Article shall not apply.

Section IV

Directors and Managerial Officers

Article 18

The Company shall have nine to eleven directors, who will hold office for three years and be elected from legally competent persons at the shareholders’ meeting; re-elected directors may serve consecutive terms; the re-election limitations for Independent Directors shall be in accordance with relevant laws and regulations. The candidate nomination system shall be adopted, and the shareholders meeting shall elect directors from the list of candidates. When terms of directors expire prior to elections, terms may be extended until the newly elected directors assume office.

The Company should obtain liability insurance for the directors to protect them against potential liabilities arising from their director duties.

In the process of electing directors at a shareholders' meeting, the number of votes exercisable in respect of one share shall be the same as the number of directors to be elected. The total number of votes per share may be consolidated for one candidate's election or may be split for the election of two or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a director elect.

IV. The Board of Directors shall be composed of at least two independent directors, and no less than one-fifth of the aforementioned quota shall be independent directors. The professional qualifications, shareholding ratios, concurrent appointment restrictions, nomination, election methods, and other matters for compliance shall be based on relevant authorities' relevant regulations in charge of securities

The Board of Directors may establish various committees with different functions. When establishing the various committees and exercise of powers, need to comply with regulations of the competent authorities.

Article 19

The directors shall duly organize the Board of Directors. By the attendance of a two-thirds majority of directors and a majority vote of the attending directors, one chairman shall be duly elected. The chairman of the board of directors shall internally preside the shareholders' meeting and the board of directors; and shall externally represent the company. The chairman executes all business of the Company in accordance with the provisions of laws and regulations and the Articles of Incorporations of the Company, and the resolutions adopted by the shareholders' meetings and the meetings of the board of directors.

Article 20

Unless otherwise provided for in the Company Act, resolutions of the board of directors shall be adopted by a majority of directors at a meeting attended by a majority of the directors.

In calling a meeting of the board of directors, a notice setting forth the subject(s) to be discussed at the meeting shall be given to each director at least seven days prior to the scheduled meeting date, except for the matters the execution as required by the Articles of Incorporation of the Company. However, in the case of an emergency, the meeting may be convened at any time. The notice and minutes of the meeting may be made and sent by e-mails or facsimiles.

Article 21

The Chairman of the Board shall preside at Board meetings. Where the Chairperson is on leave or for any reason unable to exercise his/her powers, an acting chairperson shall be appointed pursuant to the regulations set forth in Article 208 of the Company Act.

A director who is unavailable to attend a Board of Directors meeting in person may authorize another director to act as a proxy to attend on their behalf by issuing a power of attorney for each meeting's event. A power of attorney so issued shall bear the scope of the authorized powers. A director so authorized may represent only one director. A director who attends a Board of Directors meeting through the video system is deemed to have attended in person if such meeting is held through the video system.

Article 22

The board of directors shall be authorized to determine the compensation for the execution of duties by board directors based on their level of participation and the value of their contributions to company operations regardless of profits and losses incurred by the Company with reference to prevailing industry standards. When the company set up the Remuneration Committee, the board of director compensation for the execution of duties shall be based on the Remuneration Committee advice.

Article 23

The Company has managerial officers who shall be duly appointed, discharged, and paid in accordance with Article 29 of the Company Law.

Chapter V
Accounting

Article 24

The Company's fiscal year shall begin on January 1st and end on December 31st of each year. The Board of Directors will prepare the documents, set business reports, financial statements, and profit distribution proposals or loss-making-up proposals after the end of the fiscal year for submission to the shareholders' meeting for approval.

Article 25

Suppose the Company has net profit in this fiscal year. In that case, the Company shall set aside between 1% to 5% of its profits as a bonus to the Company's employees (with no less than 10% of this amount to be distributed to grassroots employees). And set aside 3% (inclusive) or less of its profits as a bonus to Directors, which shall be paid in cash only. Over two-thirds shall hear the distribution of employee remuneration and director remuneration of the Board of Directors, be voted in favor for implementation by over one-half of the directors present and represented and be reported at the shareholders' meeting.

The Company shall first offset its losses in previous years that have not been previously offset, and then set aside annual profits as a bonus to the Company's employees and set aside annual profits as a bonus to Directors.

Qualification requirements of employees for distributing employees to compensation, issuing restricted stock for employees, issuing employee stock option certificates, issuing new shares, and the shares bought back by the issuing company transferred to its employees, including the employees of parents or subsidiaries of the company meeting certain specific requirements, entitled to receive compensation by the Board of Directors.

Article 25-1

Suppose the Company has earnings at the end of the fiscal year. In that case, the Company shall first pay all relevant taxes, offset its losses in previous years, and set aside a legal capital reserve at 10% of the net profit until the accumulated legal capital reserve has equaled the capital of the Company; then set aside a special capital reserve in accordance with relevant laws or regulations or as requested by the authorities in charge. The board of directors may propose the distribution for approval in the shareholders' meeting.

It is authorized the distributable dividends, and bonuses or legal capital reserve and capital reserve in whole or in part may be paid in cash after a majority vote has adopted a resolution at a meeting of the Board of Directors attended by two-thirds of the total number of directors; in addition, there to a report of such distribution shall be submitted to the shareholders' meeting.

The company has the surplus profit distributable as dividends and bonuses to shareholders of no less than 50% of its Net Income. It shall be a resolution adopted by most of the shareholders present who represent two-thirds or more of the total number of its outstanding shares of the company.

As the Company is in the growing stage, the dividend distribution may take cash dividends or stock dividends. It shall consider the Company's capital expenditures, R&D plan, future expansion plans, financial structure, and funds requirement for sustainable development needs, etc. The cash dividends may not be less than 10% of the total dividend amount. However, the actual distribution ratio is still subject to the resolution of the shareholders' meeting.

Chapter VI
Supplementary Provisions

Article 26

Matters not prescribed under the Articles of Incorporation shall be in accordance with the Company Law and the relevant rules and regulations.

Article 27

The Procedure was enacted on December 20th, 2012.
The 1st amendment was made on March 14th, 2013.
The 2nd amendment was made on June 14th, 2013.
The 3rd amendment was made on July 24th, 2013.
The 4th amendment was made on June 20th, 2014.
The 5th amendment was made on June 23rd, 2015.
The 6th amendment was made on June 3rd, 2016.
The 7th amendment was made on September 13th, 2016.
The 8th amendment was made on June 12th, 2018.
The 9th amendment was made on March 21st, 2019.
The 10th amendment was made on June 12th, 2019.
The 11th amendment was made on November 27th, 2019.
The 12th amendment was made on August 3rd, 2021.
The 13th amendment was made on June 10th, 2022.
The 14th amendment was made on May 31st, 2023.
The 15th amendment was made on June 27th, 2025.

Appendix 3

EirGenix Inc.
Procedures for the Acquisition and Disposal of Assets
(Before revision)

Article 1 Purpose

These Procedures are formulated to strengthen asset management, protect investments, and implement information disclosure.

Article 2 Scope of Assets

The term "assets" as used in these Procedures includes the following:

1. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.
2. Real property (including land, houses and buildings, and investment property) and equipment.
3. Memberships.
4. Intangible assets such as patents, copyrights, trademarks, and franchise rights.
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 3 Definitions

1. Derivatives: Refers to forward contracts, options contracts, futures contracts, leverage margin contracts, swap contracts, or hybrid contracts combining the above, 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 variables. "Forward contracts" do not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) contracts.
2. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with 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, or other laws, or the issuance of new shares to transfer shares of another company under Article 156-3 of the Company Act.

3. Related party and 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 others who are authorized by law to engage in the appraisal of real property or equipment.
5. Date of occurrence: Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, date of Board of Directors resolution, or other date that can confirm the counterparty and transaction amount, whichever is earlier. For investments requiring approval from the competent authority, the earlier of the above dates or the date of receipt of approval from the competent authority shall apply.
6. Mainland China area investment: Refers to investments in Mainland China conducted in accordance with the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.

Article 4 Investment Scope and Limits

1. For assets acquired or disposed of for business use (land, plants, machinery, and equipment), no limit is set for the Company and its subsidiaries. The net amount of short-term securities purchased for fund management purposes shall be limited to 40% of the company’s net worth. Transactions with a single counterparty or target shall be limited to 20% of the net worth.
2. The amount of non-operating real property purchased by the Company and its subsidiaries shall be limited to 40% of the company’s paid-in capital.
3. Long-term equity investments by the Company and its subsidiaries shall be limited to 150% of the company’s net worth.
4. For subsidiaries professionalized in investment, the total balance of short-term securities and long-term equity investments shall be limited to 200% of the subsidiary's net worth.

Article 5 Where the acquisition or disposal of assets by the Company is required to be approved by the Board of Directors under these Procedures or other laws, if any director expresses dissent and such dissent is recorded in the minutes or a written statement, the Company shall submit the dissenting opinions to the Audit Committee.

The Company has established independent directors. When a transaction involving the acquisition or disposal of assets is submitted to the Board of Directors for discussion, the opinions of each independent director shall be fully considered. If an independent director objects to or expresses reservations about any matter, such objection or reservation shall be recorded in the minutes of the Board meeting.

The Company has established an Audit Committee. The adoption or amendment of the Procedures for Governing the Acquisition and Disposal of Assets shall be approved by one-half or more of all members of the Audit Committee and submitted to the Board of Directors for a resolution. If the approval of one-half or more of all Audit Committee members is not obtained, the Procedures may be implemented if approved by two-thirds or more of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting. The term "all Audit Committee members" and "all directors" shall be counted as the actual number of persons currently holding those positions.

Major asset or derivatives transactions shall be approved by one-half or more of all members of the Audit Committee and submitted to the Board of Directors for a resolution. If the approval of one-half or more of all Audit Committee members is not obtained, the transaction may be implemented if approved by two-thirds or more of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting. The term "all Audit Committee members" and "all directors" shall be counted as the actual number of persons currently holding those positions.

Article 6 Assessment and Operating Procedures for Acquisition or Disposal of Real Property, Equipment, or Right-of-Use Assets

1. Price Determination and Reference Basis

   In the acquisition or disposal of real property, equipment, or right-of-use assets, the original user unit or relevant authorized unit shall submit a proposal with explanation. The asset management unit shall then determine the trading conditions and price by referring to the announced current value, assessed value, actual transaction prices of neighboring real estate, or recent transaction prices of similar assets. The transaction shall be conducted through price comparison, price negotiation, or public bidding.

2. Engagement of Professional Appraisers for Appraisal Reports

   In the acquisition or disposal of real property, equipment, or right-of-use assets, except in transactions with domestic government agencies, building on its own land, building on rented land, or the acquisition/disposal of equipment or right-of-use assets for business use, where the transaction amount reaches 20% of the Company's paid-in capital or NT$300 million or more, an appraisal report from a professional appraiser shall be obtained prior to the date of occurrence, and the following provisions shall be complied with:

   I. Where, due to special reasons, a limited price, specified price, or special price must be used as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the Board of Directors; the same shall apply to any subsequent changes in transaction terms.

   II. Where the transaction amount reaches NT$1 billion or more, appraisals from two or more professional appraisers shall be obtained.

   III. Where any of the following circumstances apply to the professional appraiser's appraisal results, a CPA shall be consulted to provide a specific opinion on the reason for the discrepancy and the appropriateness of the transaction price, unless the appraisal result of the acquired asset is higher than the transaction amount, or the appraisal result of the disposed asset is lower than the transaction amount:

   i. The discrepancy between the appraisal result and the transaction amount is 20% or more of the transaction amount.
   ii. The discrepancy between the appraisal results of two or more professional appraisers is 10% or more of the transaction amount.

IV. The interval between the date of the appraisal report and the contract execution date shall not exceed three months. However, if the same period's announced current value is applied and the interval does not exceed six months, the original professional appraiser may issue an opinion letter instead.

V. For assets acquired or disposed of through court auction procedures, the evidentiary documentation issued by the court may substitute for the CPA's opinion.

3. Authorization Limits and Levels

   I. For the acquisition or disposal of real property (including land, houses and buildings, investment property, and land use rights), equipment, or right-of-use assets thereof, the handling unit shall submit the reasons, target asset, counterparty, transfer price, and price reference basis to the Board of Directors for approval before execution by relevant units.

   II. For the acquisition or disposal of equipment where the amount exceeds NT$50 million, the handling unit shall submit the reasons, target asset, counterparty, transfer price, and price reference basis to the Board of Directors for approval before execution by relevant units.

   III. For the acquisition or disposal of equipment where the amount does not exceed NT$50 million, the handling unit shall submit the reasons, target asset, counterparty, transfer price, and price reference basis for approval by the authorized unit in accordance with the Table of Authority, before execution by relevant units.

4. Executive Unit

The executive units for the acquisition and disposal of real property, equipment, or right-of-use assets of the Company shall be the user department and relevant authorized units.

Article 7 Assessment and Operating Procedures for Acquisition or Disposal of Securities

1. Price Determination and Reference Basis

   In the acquisition or disposal of securities, the Company shall, prior to the date of occurrence, obtain the most recent financial statements of the target company audited, certified, or reviewed by a CPA as a reference for evaluating the transaction price. However, this requirement does not apply if the securities have a public quote in an active market or if otherwise provided by the Financial Supervisory Commission (FSC).

2. Engagement of Experts for Opinions

   Where the transaction amount of the acquisition or disposal of securities reaches 20% of the Company's paid-in capital or NT$300 million or more, the Company shall, prior to the date of occurrence, engage a CPA to provide an opinion on the reasonableness of the transaction price. However, this requirement does not apply if the securities have a public quote in an active market or if otherwise provided by the FSC.

   For assets acquired or disposed of through court auction procedures, the evidentiary documentation issued by the court may substitute for the CPA's opinion.

3. Authorization Limits and Levels

   The acquisition or disposal of securities shall be conducted according to the following authorization levels:

   I. Where the total amount is within 20% of the Company's paid-in capital: Subject to approval by the Chairman.

   II. Where the total amount exceeds 20% but is within 40% of the Company's paid-in capital: Subject to approval by the Board of Directors.

   III. Investments in unlisted stocks: Must be approved by the Board of

Directors on a case-by-case basis. The transactions shall be executed by the relevant units after such approvals.

4. Executive Unit

   The executive unit for the acquisition and disposal of securities investments of the Company shall be the Finance Department.

Article 8 Assessment and Operating Procedures for Acquisition or Disposal of Intangible Assets, Right-of-Use Assets, or Memberships

1. Price Determination and Reference Basis

   In the acquisition or disposal of intangible assets, right-of-use assets, or memberships, the Company shall consider the potential future benefits of the asset and its fair market value, consult expert opinions if necessary, and negotiate the price with the counterparty.

2. Engagement of Experts for Opinions

   Where the transaction amount of the acquisition or disposal of intangible assets, right-of-use assets, or memberships reaches 20% of the Company's paid-in capital or NT$300 million or more, except in transactions with domestic government agencies, the Company shall engage a CPA prior to the date of occurrence to provide an opinion on the reasonableness of the transaction price.

   For assets acquired or disposed of through court auction procedures, the evidentiary documentation issued by the court may substitute for the CPA's opinion.

3. Authorization Limits and Levels

   For the acquisition of intangible assets, right-of-use assets, or memberships, an analysis report shall be prepared and submitted to the President. Upon approval by the President, the following authorization levels shall apply:

   I. Where the amount per transaction is NT$50 million or less: Subject to approval by the Chairman.

   II. Where the amount per transaction exceeds NT$50 million: Must be submitted to the Board of Directors for deliberation and approval. The transactions shall be executed by the relevant units after such approvals.

4. Executive Unit

The executive units for the acquisition and disposal of intangible assets, right-of-use assets, or memberships of the Company shall be the user department and relevant authorized units.

Article 9 Assessment and Operating Procedures for Transactions with Related Parties

In the acquisition or disposal of assets from or to a related party, in addition to complying with Articles 6 through 8, if the transaction amount reaches 10% or more of the Company's total assets, an appraisal report from a professional appraiser or a CPA opinion shall be obtained in accordance with Articles 6 through 8. In determining whether a counterparty is a related party, substance over form shall be considered in addition to legal formalities.

1. In the acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or the acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20 percent or more of the Company's paid-in capital, 10 percent or more of the Company's total assets, or NT$300 million or more, the Company shall submit the following information for the approval of the Audit Committee and the resolution of the Board of Directors before signing a transaction contract or making a payment, except for the purchase or sale of domestic government bonds, bonds under repurchase or resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises:

   I. The purpose, necessity, and anticipated benefits of the acquisition or disposal of assets.

   II. The reason for choosing the related party as a counterparty.

   III. Information regarding the evaluation of the reasonableness of the transaction terms for the acquisition of real property or right-of-use assets from a related party under Sections 2 and 3 of this Article.

   IV. The date and price at which the related party originally acquired the asset, the counterparty, and its relationship with the Company and the related party.

V. Monthly cash flow forecasts for the next year starting from the anticipated month of contract signing, along with an evaluation of the necessity of the transaction and the reasonableness of fund utilization.

VI. An appraisal report from a professional appraiser or a CPA opinion obtained in accordance with Section 1 of this Article.

VII. Restrictive covenants and other important stipulations associated with the transaction.

The calculation of the transaction amounts shall be conducted in accordance with the relevant provisions of Article 12. The term "within one year" refers to the year immediately preceding the date of occurrence of the current transaction. Any portion that has already been approved by the Audit Committee and submitted to the Shareholders' Meeting or the Board of Directors for a resolution in accordance with these Procedures shall be excluded from the calculation.

For the following types of transactions conducted between the Company and its parent company or subsidiaries, or between its subsidiaries that directly or indirectly hold 100 percent of the issued shares or total capital, the Board of Directors may, pursuant to Article 7, Paragraph 1, Subparagraph 3 of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies," authorize the Chairman to decide such matters within a certain limit, and have the decisions subsequently submitted to and ratified by the most recent Board of Directors meeting:

I. Acquisition or disposal of equipment or right-of-use assets for business use.

II. Acquisition or disposal of real property right-of-use assets for business use.

Where the Company has established independent directors, when a transaction is submitted for discussion by the Board of Directors pursuant to the first subparagraph of Paragraph 1, the Board of Directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, such objection or reservation shall be recorded in the minutes of the Board meeting.

Where the Company has established an Audit Committee, the matters required to be approved under the first subparagraph of Paragraph 1 shall first be approved by one-half or more of all members of the Audit Committee and then submitted to the Board of Directors for a resolution; the provisions of Article 5, Paragraph 2 shall apply mutatis mutandis.

Where the Company or a subsidiary that is not a domestic public company engages in a transaction as specified in Paragraph 1, and the transaction amount reaches 10% or more of the Company’s total assets, the Company shall submit all information listed in Paragraph 1 to the Shareholders' Meeting for approval before signing a transaction contract or making a payment. However, this shall not apply to transactions between the Company and its subsidiaries, or between subsidiaries.

2. Evaluation of the Reasonableness of Transaction Costs for the Acquisition of Real Property or Right-of-Use Assets Thereof from a Related Party
    I. When acquiring real property or right-of-use assets thereof from a related party, the Company shall evaluate the reasonableness of the transaction costs by the following methods:
        i. Based on the related party's transaction price plus necessary interest on funding and the costs to be borne by the buyer according to law. The "necessary interest on funding" shall be calculated based on the weighted average interest rate of the borrowings of the Company in the year it purchases the asset; however, such interest rate may not exceed the maximum non-financial sector lending rate announced by the Ministry of Finance.

ii. The total loan value appraised by a financial institution for the subject matter, if the related party has previously mortgaged the subject matter to a financial institution for a loan; provided, however, that the actual cumulative amount loaned by the financial institution for the subject matter shall be 70 percent or more of the appraised loan value, and the loan has been held for more than one year. This shall not apply where the financial institution and one of the transaction parties are related parties to each other.

II. Where land and buildings on the same subject matter are purchased or leased combinedly, the transaction costs may be evaluated separately for the land and the buildings using any of the methods listed in Subsection I above.

III. When acquiring real property or right-of-use assets thereof from a related party, the Company shall evaluate the costs of the real property or right-of-use assets in accordance with Subsections I and II above, and shall engage a CPA to review the evaluation and render a specific opinion.

IV. Where the Company acquires real property or right-of-use assets thereof from a related party and any of the following circumstances exist, the acquisition shall be conducted in accordance with the first subparagraph of Paragraph 1 of this Article, and the provisions of Subsections I through III of this Section shall not apply:

i. The related party acquired the real property or right-of-use assets thereof through inheritance or as a gift.

ii. More than five years have elapsed from the time the related party signed the contract to acquire the real property or right-of-use assets thereof to the signing date of the current transaction.

iii. The real property is acquired through signing a joint construction contract with the related party, or through engaging a related party to build real property on the Company's own land or on rented land.

- iv. The real property right-of-use assets for business use are acquired between the Company and its parent company, or its subsidiaries, or between its subsidiaries that directly or indirectly hold 100 percent of the issued shares or authorized capital.

3. Where the evaluation results conducted in accordance with Subsections 1 and 2 of the preceding Section are uniformly lower than the transaction price, the matter shall be handled in accordance with Subsection IV, Paragraph 1 of this Article. However, where the following circumstances exist and objective evidence is submitted, along with specific reasonableness opinions obtained from a professional real estate appraiser and a CPA, this restriction shall not apply:
   - i. Where the related party acquired undeveloped land or leased land for development, the Company may provide evidence of compliance with one of the following conditions:
     - i. The undeveloped land is evaluated in accordance with the methods specified in the preceding Section, and the structures are valued based on the related party’s construction cost plus a reasonable construction profit, the sum of which exceeds the actual transaction price. The "reasonable construction profit" shall be determined by the lower of the average gross operating profit margin of the related party's construction department over the most recent three years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance.
     - ii. Completed transactions by non-related parties within the preceding year involving other floors of the same property or neighboring areas, where the area is similar and the transaction terms are equivalent after evaluation of

reasonable price discrepancies in floors or area land prices in accordance with standard real estate market sale or leasing practices.

ii. Evidence is provided that the transaction terms for the real property purchased or the real property right-of-use assets acquired through leasing from a related party are equivalent to other transaction cases in the neighboring area involving non-related parties within the preceding year and are of a similar area size.

The term "transaction cases in the neighboring area" shall, in principle, refer to parcels on the same or an adjacent block and within a distance of no more than 500 meters from the target of the transaction, or parcels with similar announced current values. The term "similar area size" shall, in principle, refer to transaction cases involving non-related parties where the area is no less than 50 percent of the area of the target of the transaction. The term "within the preceding year" refers to the year immediately preceding the date of occurrence of the acquisition of the real property or right-of-use assets thereof.

4. Where the acquisition of real property or right-of-use assets thereof from a related party results in evaluation results, conducted in accordance with Subsections I and II of this Article, that are uniformly lower than the transaction price, the following actions shall be taken:

I. A special reserve shall be set aside, pursuant to Article 41, Paragraph 1 of the Securities and Exchange Act, against the difference between the transaction price and the evaluated cost of the real property or right-of-use assets thereof. This special reserve may not be distributed or capitalized for stock dividends. If an investor that accounts for its investment in the Company under the equity method is a public company, it shall also set aside a special reserve in proportion to its shareholding in the Company pursuant to Article 41, Paragraph 1 of the Securities and Exchange

Act.

II. The Audit Committee shall act in accordance with Article 218 of the Company Act.

III. The handling of the matters specified in items I and I above shall be reported to the Shareholders' Meeting, and the detailed contents of the transaction shall be disclosed in the annual report and the prospectus.

Where a special reserve has been set aside in accordance with the preceding provisions, it may only be utilized with the consent of the FSC, and only after the assets purchased or leased at a high price have recognized an impairment loss, or have been disposed of, or the lease has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there is no longer anything unreasonable about the transaction.

5. Where the Company acquires real property or right-of-use assets thereof from a related party, if there is other evidence indicating that the transaction is not at arm's length (not in accordance with normal business practices), the provisions of Subsection 4 of this Article shall also apply.

Article 10 Assessment and Operating Procedures for Engaging in Derivatives Trading

1. Trading Principles and Policies

I. Types of Transactions

The nature of derivatives trading conducted by the Company is classified into two categories based on their purpose: "Hedging" (hedging transactions for non-trading purposes) and "Non-hedging" (transactions for trading purposes).

II. Operating or Hedging Strategies

The Company's engagement in derivatives trading shall be for the primary purpose of risk mitigation. The selection of trading instruments shall focus on hedging risks generated by the Company's business operations.

In selecting counterparties for derivatives trading, the Company shall, based on operational needs, choose financial institutions with superior conditions to engage in hedging transactions, thereby avoiding the incurrence of credit risk.

III. Division of Authority and Responsibility

The responsibilities of each department for the Company's engagement in derivatives trading are divided as follows:

i. Finance Department:

A. Responsible for formulating the strategies for financial instrument trading for the entire Company.

B. Trading personnel shall periodically calculate positions, collect market information, perform trend analysis and risk assessments, and formulate operational strategies. Such strategies shall serve as the basis for trading after being approved in accordance with the authorized limits.

C. Execute transactions in accordance with the authorized limits and established strategies.

D. When material changes occur in the financial market and trading personnel determine that the established strategies are no longer applicable, an assessment report shall be submitted at any time to reformulate strategies. These new strategies shall serve as the basis for trading upon approval by the President.

ii. Accounting Department:

A. Execute transaction confirmations.

B. Review whether transactions are conducted in accordance with the authorized limits and established strategies.

C. Handle accounting and bookkeeping treatments.

iii. Internal Audit Department:

Responsible for evaluating the adequacy of internal controls, including the segregation of duties and operational procedures, and auditing the compliance of the trading unit with these Procedures.

The Company’s engagement in derivatives trading shall be subject to the approval of the Chairman before execution and shall be subsequently reported to the Board of Directors. The transactions shall be supervised and controlled by senior management authorized by the Board of Directors.

IV. Performance Evaluation

i. "Hedging" Derivatives:

Based on the types of trading instruments, the Finance Department shall use the realized net profit or loss position after the market close on the maturity date of each contract as the basis for performance evaluation. The profit and loss performance shall be compared against the established trading objectives and reviewed periodically.

ii. "Non-hedging" Derivatives:

For realized positions, the Finance Department shall use the actual incurred profit or loss as the basis for performance evaluation. For unrealized positions, the net profit or loss and the total amount of open positions shall be liquidated daily based on the daily closing prices. The results shall be submitted to the President for review as a reference for performance evaluation.

V. Total Contract Amount

The total contract amount for hedging transactions shall not exceed the actual business needs. The maximum hedging limit is set at 100% of the monthly net foreign exchange risk exposure. Any amount exceeding this limit must be submitted to the Board of Directors for approval. The total contract amount for non-hedging transactions shall be limited to a cumulative net position of US$10 million. If the cumulative net position exceeds US$10 million, the transaction may only be executed after being submitted to and approved by the Board of Directors.

VI. Maximum Loss Limit

i. Since the purpose of hedging transactions is to mitigate risk, the maximum loss limit for a single contract is set at 20% of the transaction amount. The overall loss limit for all hedging transactions combined is capped at 20% of the total transaction amount.

ii. For non-hedging transaction contracts, the stop-loss point for an individual contract is set at a maximum of 5% of the individual contract amount. The overall loss limit for all non-hedging transactions combined is capped at 5% of the total transaction amount.

In the event that losses exceed the aforementioned limits, emergency measures such as early settlement or squaring off positions shall be considered to prevent further expansion of losses.

2. Risk Management Measures

I. Scope of Risk Management

i. Credit Risk Management:

In principle, counterparties shall be reputable domestic or foreign financial institutions capable of providing professional information. The finance executive shall be responsible for controlling the credit limits of the financial institutions used, ensuring they are not overly concentrated, and adjusting these limits at any time based on market conditions.

ii. Market Price Risk Management:

Markets where price information is fully transparent and publicly available shall be selected.

iii. Liquidity Risk Management:

To ensure liquidity, the financial institutions engaged in transactions must have adequate equipment, information, and trading capabilities, and be able to execute trades in any market.

- iv. Cash Flow Risk Management:

  To ensure the stability of the Company's working capital, the source of funds for derivatives trading shall be limited to the Company's own funds. Furthermore, the operational amount shall take into account the funding requirements forecasted in the cash flow projections for the next three months.
- v. Operational Risk Management:

  The authorized limits, operational procedures, and other regulations established by the Company must be strictly complied with to avoid operational risks.
- vi. Legal Risk Management:

  Any documents to be signed with financial institutions must be reviewed by the Finance Department and the legal personnel or legal counsel before formal execution to avoid legal risks.

II. Personnel engaged in derivatives trading shall not concurrently serve as personnel for confirmation and settlement operations.

III. Personnel responsible for risk measurement, supervision, and control shall belong to a different department from the personnel mentioned in the preceding item and shall report to the Board of Directors or to senior management personnel who do not bear responsibility for trading or position decision-making.

3. Internal Audit System

   The Company's internal audit personnel shall periodically evaluate the adequacy of the internal controls for derivatives trading and shall, on a monthly basis, audit the compliance of the trading department with the "Procedures for Engaging in Derivatives Trading." An audit report shall be prepared, and if any material violation is discovered, the Audit Committee and the independent directors shall be notified in writing.
4. Periodic Evaluation Methods and Handling of Abnormalities

The positions held in derivatives trading shall be evaluated at least once a week. However, hedging transactions conducted for business needs shall be evaluated at least twice a month. The evaluation reports shall be submitted to senior management personnel authorized by the Board of Directors.

5. Supervision and Management by the Board of Directors
   - I. When the Company engages in derivatives trading, the Board of Directors shall faithfully supervise and manage such activities in accordance with the following principles:
     - i. Designate senior management personnel to constantly monitor the supervision and control of risks associated with derivatives trading.
     - ii. Periodically evaluate whether the performance of derivatives trading is consistent with the established business strategies and whether the risks undertaken are within the Company's permitted scope of tolerance.
   - II. Senior management personnel authorized by the Board of Directors shall manage derivatives trading in accordance with the following principles:
     - i. Periodically evaluate whether the risk management measures currently in use are appropriate and ensure that they are faithfully implemented in accordance with the FSC's "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" and these Procedures.
     - ii. Supervise trading and profit/loss positions. Upon discovery of any abnormal circumstances, necessary contingency measures shall be adopted and a report shall be made to the Board of Directors immediately. Where the Company has established independent directors, independent directors shall attend the Board meeting and express their opinions.
   - III. Where the Company engages in derivatives trading and authorizes relevant personnel to handle such transactions in accordance with

these Procedures, the details of such transactions shall be subsequently reported to the most recent Board of Directors meeting.

6. When the Company engages in derivatives trading, it shall establish a logbook to record in detail the types and amounts of derivatives trading, the dates of approval by the Board of Directors, and the matters requiring careful evaluation under Paragraph 4, Subsection I(ii) of Paragraph 5, and Subsection II(i) of Paragraph 5 of this Article.

Article 11 Procedures for Merger, Spin-off, Acquisition, and Transfer of Shares

1. When conducting a merger, spin-off, acquisition, or transfer of shares, the Company shall, prior to the resolution of the Board of Directors, engage a CPA, attorney, or securities underwriter to provide an opinion on the reasonableness of the share exchange ratio, acquisition price, or cash distribution or other property to be distributed to shareholders. Such opinion shall be submitted to the Board of Directors for deliberation and approval. However, the requirement of obtaining a reasonableness opinion from an expert may be exempted for mergers of subsidiaries in which the Company directly or indirectly holds 100 percent of the issued shares or total capital, or for mergers between such 100 percent-owned subsidiaries.
2. The essential contents of the merger, spin-off, or acquisition and related matters shall be incorporated into a public document to be delivered to shareholders prior to the Shareholders' Meeting, together with the expert opinion mentioned in the preceding Paragraph and the notice of the Shareholders' Meeting, to serve as a reference for shareholders in deciding whether to approve the proposal. However, this requirement shall not apply if a resolution at a Shareholders' Meeting is not required by other laws or regulations.
3. Where any of the companies participating in a merger, spin-off, or acquisition fails to convene a Shareholders' Meeting or pass a resolution due to a lack of quorum, insufficient voting rights, or other legal restrictions, or if the proposal is rejected by the Shareholders'

Meeting, the participating companies shall immediately make a public disclosure explaining the reasons for the occurrence, the subsequent handling measures, and the anticipated date of the rescheduled Shareholders' Meeting.

4. Unless otherwise provided by other laws or where the Company has obtained prior approval from the FSC due to special factors, the Company shall convene the Board of Directors meeting and the Shareholders' Meeting on the same day as all other participating companies to resolve matters concerning the merger, spin-off, or acquisition.

   Unless otherwise provided by other laws or where the Company has obtained prior approval from the FSC due to special factors, all companies participating in a transfer of shares shall convene their Board of Directors meetings on the same day.

   Where a company whose shares are listed on a stock exchange or traded on an over-the-counter (OTC) market participates in a merger, spin-off, acquisition, or transfer of shares, the following information shall be compiled into a complete written record and retained for five years for inspection:

   I. Basic Personnel Information: Including the titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons who, prior to the public disclosure of the information, participated in the planning or execution of the plan for the merger, spin-off, acquisition, or transfer of shares.

   II. Dates of Material Events: Including the dates of signing a letter of intent or memorandum of understanding, engaging financial or legal counsel, signing contracts, and Board of Directors meetings.

   III. Material Documents and Minutes: Including the plans for merger, spin-off, acquisition, or transfer of shares, any letters of intent or memoranda of understanding, material contracts, and minutes of Board of Directors meetings.

   Where a company whose shares are listed on a stock exchange or traded on an OTC market participates in a merger, spin-off, acquisition, or transfer of shares, it shall, within two days counting inclusively from the date of the passage of the resolution by the Board of Directors, report the information specified in Items I and II of the preceding Paragraph in the prescribed format via the internet-based information system to the FSC for record-keeping.

Where any company participating in a merger, spin-off, acquisition, or transfer of shares is not a company whose shares are listed on a stock exchange or traded on an OTC market, the company whose shares are so listed or traded shall sign an agreement with such non-listed/non-OTC company, and shall act in accordance with the provisions of Paragraphs 3 and 4 of this Article.

5. All persons participating in or having knowledge of the plan for a merger, spin-off, acquisition, or transfer of shares shall provide a written confidentiality undertaking. Prior to the public disclosure of the information, they shall not disclose the contents of the plan to any third party, nor shall they, on their own behalf or in the name of another person, purchase or sell the shares or any other equity-type securities of all companies related to the merger, spin-off, acquisition, or transfer of shares.
6. The share exchange ratio or acquisition price in a merger, spin-off, acquisition, or transfer of shares participated in by the Company may not be arbitrarily altered, except under the following circumstances. Furthermore, the conditions under which such alterations are permitted must be expressly stipulated in the contract for the merger, spin-off, acquisition, or transfer of shares:
    - I. Conducting a capital increase for cash, issuing convertible bonds, issuing bonus shares (unmatured stock dividends), issuing bonds with warrants, preferred shares with warrants, employee stock options, or any other equity-type securities.
    - II. Disposal of major corporate assets or any other actions that materially affect the Company’s finances or business operations.

   III. Occurrence of major disasters, significant technological breakthroughs, or other events that materially affect shareholders' equity or the price of securities.
   IV. Adjustments arising from the buyback of treasury shares by any of the companies participating in the merger, spin-off, acquisition, or transfer of shares in accordance with the law.
   V. Changes in the entities or number of companies participating in the merger, spin-off, acquisition, or transfer of shares (increase or decrease).
   VI. Other conditions permitting alteration that have been stipulated in the contract and have been publicly disclosed.
7. When the Company participates in a merger, spin-off, acquisition, or transfer of shares, the contract shall clearly state the rights and obligations of the participating companies and shall include the following matters:
   I. Handling of breach of contract.
   II. Principles for handling equity-type securities previously issued, or treasury shares previously bought back, by the company that is dissolved due to merger or is demerged in a spin-off.
   III. Principles for the quantity and handling of treasury shares that participating companies are entitled to buy back in accordance with the law after the record date for the calculation of the share exchange ratio.
   IV. The methods for handling changes (increase or decrease) in the entities or number of participating companies.
   V. Anticipated progress of plan execution and the expected completion date.
   VI. Relevant handling procedures, including the scheduled date for convening a Shareholders' Meeting in accordance with the law, in the event that the plan is not completed within the anticipated timeframe.
8. After the information concerning a merger, spin-off, acquisition, or

transfer of shares has been publicly disclosed, if any of the participating companies intends to further carry out a merger, spin-off, acquisition, or transfer of shares with another company, all participating companies shall re-execute the procedures or legal acts that had already been completed in the original case. However, this requirement shall not apply if the number of participating companies decreases and the Shareholders' Meeting has already passed a resolution authorizing the Board of Directors with the power to make such alterations; in such instance, the participating companies may be exempted from convening a Shareholders' Meeting to resolve the matter again.

9. Where any company participating in a merger, spin-off, acquisition, or transfer of shares is not a public company, the Company shall sign an agreement with such non-public company and shall act in accordance with the provisions of Paragraphs 4, 5, and 8 of this Article.

Article 12 Public Announcement and Regulatory Filing Requirements

1. Items Subject to Mandatory Public Disclosure and Reporting

   When the Company acquires or disposes of assets under any of the following circumstances, it shall, in the prescribed format and based on the nature of the transaction, publicly disclose and report the relevant information on the website designated by the FSC within two days counting inclusively from the date of occurrence of the event:

   I. Acquisition or disposal of real property or right-of-use assets from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets from or to a related party where the transaction amount reaches 20% of the Company’s paid-in capital, 10% of total assets, or NT$300 million or more. However, this shall not apply to the trading of domestic government bonds, bonds with repurchase or resale agreements, or the subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

   II. Conducting a merger, spin-off, acquisition, or transfer of shares.

   III. Losses from derivatives trading reaching the maximum loss limit for all contracts or for an individual contract as prescribed in these Procedures.

IV. Where the type of assets acquired or disposed of is equipment or right-of-use assets thereof held for business use, the counterparty is not a related party, and the transaction amount meets any of the following criteria:

  i. For a public company with paid-in capital of less than NT$10 billion, the transaction amount reaches NT$500 million or more.

  ii. 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 real property is acquired through an arrangement for engaging in a construction project on the Company's own land, rented land, jointly held land, or through a profit-sharing or revenue-sharing joint venture, and the counterparty is not a related party, and the amount the Company expects to invest in the transaction reaches NT$500 million or more.

VI. Any asset transaction other than those referred to in the preceding five items, disposal of receivables by a financial institution, or investment in the Mainland China area, where the transaction amount reaches 20% of the Company's paid-in capital or NT$300 million or more. However, this shall not apply to the following circumstances:

  i. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of Taiwan.

  ii. Trading of bonds with repurchase or resale agreements, or the subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

  iii. Where the type of assets acquired or disposed of is equipment for business use, the counterparty is not a related party, and the transaction amount is less than

NT$500 million.

iv. Where real property is acquired through an arrangement for engaging in a construction project on the Company's own land, rented land, jointly held land, or through a profit-sharing or revenue-sharing joint venture, and the amount the Company expects to invest in the transaction is less than NT$500 million.

The transaction amounts referred to in the preceding Paragraph shall be calculated in the following manner:

i. The amount of each individual transaction.

ii. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same counterparty within the preceding year.

iii. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals calculated separately) of real property or right-of-use assets thereof within the same development project within the preceding year.

iv. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals calculated separately) of the same security within the preceding year.

VII. Where there is any error or omission in the items required to be publicly disclosed as prescribed, which necessitates a correction, all items shall be re-disposed and re-reported in their entirety within two days counting inclusively from the date of knowledge of such error or omission.

VIII. When the Company acquires or disposes of assets, it shall keep relevant contracts, minutes, logbooks, appraisal reports, and opinions provided by CPAs, attorneys, or securities underwriters at the Company's premises. Unless otherwise provided by other laws, such documents shall be retained for at least five years.

2. Where any of the following circumstances occurs after the Company has publicly disclosed and reported a transaction in accordance with the preceding Paragraph, the Company shall publicly disclose and report the relevant information on the website designated by the FSC within two days counting inclusively from the date of occurrence of the event:
    - I. Alteration, termination, or rescission of the relevant contracts signed for the original transaction.
    - II. Failure to complete the merger, spin-off, acquisition, or transfer of shares according to the anticipated schedule stipulated in the contract.
    - III. Any changes to the information originally publicly disclosed and reported.

Article 13 Compliance Procedures for Subsidiaries

1. The Company's subsidiaries shall establish their own "Procedures for Acquisition or Disposal of Assets" in accordance with the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" and other relevant regulations.
2. Where a subsidiary is not a domestic public company, and its acquisition or disposal of assets reaches the thresholds for mandatory public disclosure and reporting as prescribed in Chapter III of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies," the Company (the parent company) shall perform such disclosure and reporting on behalf of the subsidiary.
3. For a subsidiary, the provisions regarding the reporting thresholds of "20 percent of paid-in capital" or "10 percent of total assets" specified in the first paragraph of Article 12 shall be calculated based on the paid-in capital or total assets of the Company (the parent company).
4. For companies whose shares have no par value or a par value other than NT$10, the calculation of the "20 percent of paid-in capital" threshold for transaction amounts shall be substituted with "10 percent of equity attributable to owners of the parent." Furthermore, the

provision regarding a "paid-in capital of NT$10 billion" shall be substituted with "equity attributable to owners of the parent of NT$20 billion."

Article 14 Penalties

Where the Company’s employees in charge of the acquisition or disposal of assets violate the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" issued by the FSC or the provisions of these Procedures, they shall be subject to penalties based on the severity of the circumstances. In the event of a major loss caused to the Company, the individual involved shall, in addition to being dismissed from their position, be held legally liable.

Article 15 Other Matters

These Procedures shall be approved by more than half of all members of the Audit Committee, submitted to the Board of Directors for a resolution, and further submitted to the Shareholders' Meeting for approval before implementation. The same shall apply to any amendments. If any Director expresses a dissenting opinion and such opinion is recorded in the minutes or a written statement, the Company shall submit the Director's dissenting opinion to the Audit Committee.

If the Company has appointed Independent Directors, when these Procedures are submitted to the Board of Directors for discussion in accordance with the preceding paragraph, the opinions of each Independent Director shall be fully considered. Any dissenting or reserved opinions expressed by Independent Directors shall be clearly recorded in the minutes of the Board of Directors' meeting.

Where the Company has established an Audit Committee, the establishment or amendment of the Procedures for Acquisition or Disposal of Assets, as well as any major asset or derivatives transactions, shall be approved by more than half of all members of the Audit Committee and submitted to the Board of Directors for a resolution.

If the matter has not been approved by more than half of all members of the Audit Committee, it may be implemented if approved by two-thirds or more of all Directors, provided that the resolution of the Audit Committee is clearly recorded in the minutes of the Board of Directors' meeting.

The term "all members of the Audit Committee" referred to in Paragraph 3 and "all Directors" referred to in the preceding Paragraph shall be calculated based on the number of persons actually in office.

The appraisal reports or opinions provided by CPAs, attorneys, or securities underwriters obtained by the Company shall ensure that such professional appraisers and their appraisal personnel, CPAs, attorneys, or securities underwriters comply with the following regulations:

1. Such persons shall not have been sentenced to fixed-term imprisonment of one year or more by a final and unappealable judgment for violating the Securities and Exchange Act, Company Act, Banking Act, Insurance Act, Financial Holding Company Act, or Commercial Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crimes. However, this shall not apply if three years have elapsed since the completion of the sentence, the expiration of the probation period, or the granting of a pardon.
2. Such persons shall not be a related party or have a de facto related party relationship with any party to the transaction.
3. Where the Company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal personnel shall not be related parties or have de facto related party relationships with each other.

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

1. Prior to accepting a case, such persons shall prudently evaluate their own professional capabilities, practical experience, and independence.
2. When executing a case, such persons shall properly plan and implement appropriate operational procedures to form a conclusion and issue a report or opinion based thereon; the procedures performed, data

collected, and conclusions reached shall be recorded in detail in the working papers of the case.

3. Such persons shall evaluate the appropriateness and reasonableness of the data sources, parameters, and information used on an item-by-item basis as the basis for issuing the appraisal report or opinion.
4. The declaration shall include statements regarding the professionalism and independence of the relevant personnel, the assessment that the information used is appropriate and reasonable, and compliance with relevant laws and regulations.

The requirement in these Procedures regarding 10 percent of total assets shall be calculated based on the total asset amount in the most recent parent-company-only or individual financial report prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers."

Article 16 Supplementary Provisions

Any matters not addressed in these Procedures shall be governed by and handled in accordance with the relevant laws and regulations.

Article 17 Key Control Points

1. All asset acquisitions or disposals governed by these Procedures shall be evaluated, approved, processed, and publicly disclosed in accordance with the regulations; the same shall apply to all subsidiaries.
2. All transactions involving the acquisition or disposal of assets, as well as derivative transactions, shall be approved by the authorized departments or personnel in accordance with the delegation of authority.
3. There shall be an appropriate segregation of duties and responsibilities among personnel engaged in derivative transactions (e.g., trading, confirma The performance evaluation of derivative transactions shall be executed accurately and on a regular basis.tion, and settlement).
4. The performance evaluation of derivative transactions shall be executed accurately and on a regular basis.
5. Realized gains or losses from derivative transactions for the current

month shall be correctly recorded in the accounts, and a memorandum book (logbook) shall be maintained to record all significant matters.

6. Transaction amounts shall not exceed the limits set by relevant laws and the Company, and clear stop-loss standards must be established.
7. Public disclosure and reporting shall be performed strictly in accordance with the FSC regulations.
8. Internal auditors shall audit the transaction status within the periods prescribed by law and prepare audit reports accordingly.

Article 18 Adopted on December 19, 2014.
First Amendment on September 13, 2016.
Second Amendment on June 7, 2017.
Third Amendment on June 12, 2018.
Fourth Amendment on June 12, 2019.
Fifth Amendment on June 10, 2022.

Appendix 4

Shareholdings of All Directors

Record Date (Book-closure date): March 31, 2026

Title	Name	Current Shareholding (shares)	Percentage of total issued shares (%)
Chairman	Lee-Cheng Liu	2,627,730	0.86
Director	Formosa Laboratories, Inc. Representative: Cheng-Yu Cheng	18,552,818	6.05
	National Development Fund, Executive Yuan Representative: Hsiu-Hui Chen	15,288,860	4.98
	Yao-Hwa Glass Co., Ltd, Management Commission Representative: Chiuan-Jeng Chen	13,078,082	4.26
	Foxconn Technology Co., Ltd. Representative: Yu-Ting Chen	27,500,000	8.96
	Foxconn Technology Co., Ltd. Representative: Yu-Kai Lin		
Independent Director	Ming-Shen Chen	-	-
	John-See Lee	-	-
	Li-Jiuan Shen	-	-
	Yao-Kuo Chiang	34,486	0.01
	Chung-En Yin	-	-
Total		77,081,976	25.12

Note:

1. As of March 31, 2026, the total number of issued shares is 306,881,302 (including 55,000,000 shares issued via private placement). In accordance with Article 2 of the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies," since the Company has elected two or more independent directors, the required minimum shareholding ratio for all directors (excluding independent directors) is reduced to 80% of the statutory percentage. Accordingly, the total statutory minimum shareholding for all directors of the Company shall be 12,275,252 shares.
2. The Company has established an Audit Committee in accordance with the Securities and Exchange Act; therefore, the statutory shareholding requirements for supervisors do not apply.