Stock code: 6657

Energenesis Biomedical Co., Ltd.

2026 Annual General Shareholders' Meeting

Handbook

How Will the Meeting Be Held: Physical shareholders' meeting
Time: 10:00 am, May 22, 2026
Venue: 6F-3, No. 21, Ln. 583, Ruiguang Rd., Neihu Dist., Taipei City (The Company's Conference Room)

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Energenesis Biomedical Co., Ltd.

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Energenesis Biomedical Co., Ltd.
2026 General Shareholders' Meeting Agenda

Date: 10:00 am, May 22, 2026
Place of the Meeting: 6F-3, No. 21, Ln. 583, Ruiguang Rd., Neihu Dist., Taipei City (The Company's Conference Room)
How Will the Meeting Be Held: Physical shareholders' meeting
Attendance: All shareholders and corporate representatives
Chairperson: Mr. Han-Min Chen, Chairman of the Board

I. Report Items

(I) 2025 Business Operation Report.
(II) Audit Committee's Audit Report.
(III) 2025 Remuneration to Directors.
(IV) Implementation Status of the Company's "Sound Operation Plan".
(V) Amendment to the Company's "Rules of Procedure for Board of Directors' Meetings".
(VI) Amendment to the Company's "Sustainable Development Best Practice Principles".
(VII) Private Placement of Securities.
(VIII) Report on the Company's share repurchase execution and the formulation of employee share transfer regulations.
(IX) Report on the Company's accumulated losses having reached one-half of its paid-in capital.

II. Proposal Items

(I) 2025 Financial Statements and Business Report.
(II) 2025 Proposal for Appropriation for Offsetting Deficits.

III. Matters for Discussion

(I) Amendment to the Company's Articles of Incorporation.
(II) Amendment of the Company's Procedures for the Acquisition and Disposal of Assets.
(III) Intended private placement for capital increase in cash with common stock shares issued.
(IV) The Company's proposal to release its shareholdings in its subsidiary, Repurgenesis Co., Ltd., in tranches to facilitate the planned TWSE/TPEx listing of Repurgenesis.
(V) The Company's proposal to issue restricted stock awards.

IV. Extraordinary Motions

V. Adjournment

I. Report Items

Item 1

Subject: 2025 Business Report.

Explanation: Please refer to Attachment 1 on Pages 12 to 14 of this Handbook for the 2025 Business Report.

Item 2

Subject: Audit Committee's Audit Report.

Explanation: Please refer to Attachment 2 on Page 15 of this Handbook for the Audit Committee's Audit Report.

Item 3

Subject: The Company's 2025 directors' remuneration report.

Explanation: Pursuant to Article 10-1 of the "Corporate Governance Best Practice Principles for TWSE/TPEx-listed Companies", the Company is reporting the remunerations to its directors in 2025 at the Annual General Shareholders' Meeting. Relevant items include the remuneration policy, individual remuneration details, amount, and association with outcomes of performance reviews. Please refer to Attachment 3 on Page 16 of this Handbook.

Item 4

Subject: Implementations of the Company's "Sound Operation Plan".

Explanation: Please refer to Attachment 4 on Pages 17 to 23 of this Handbook for the implementation status of the Company's "Sound Operation Plan".

Item 5

Subject: Amendment to the Company's "Rules of Procedure for Board of Directors' Meetings".

Explanation: To go with the changes to the laws and regulations of the competent authority, some articles of the "Rules of Procedure for Board of Directors' Meetings" are revised. For the comparison table of the revised articles, please refer to Attachment 5 on Page 24 of this Handbook.

Item 6

Subject: Amendment to the Company's "Sustainable Development Best Practice Principles".

Explanation: To go with the changes to the laws and regulations of the competent authority, some articles of the "Sustainable Development Best Practice Principles" are revised. For the comparison table of the revised articles, please refer to Attachment 6 on Page 26 of this Handbook.

Item 7

Subject: Private Placement of Securities.

Explanation:

1. Private placement for capital increase in cash with issuance of common stock shares was approved through the 2025 General Shareholders' Meeting of the Company; it is expected that the ceiling number of new shares issued is 10,000,000. As is required by Article 43-6 Paragraph 7 of the Securities and Exchange Act, private placement of securities may take place in separate batches within 1 year after the date of decision.
2. The above-mentioned private placement of ordinary shares has not been implemented so far. Since the issuance period is about to expire, pursuant to resolution from the Board of Directors meeting on April 10, 2026, the private placement will be completed before the 2026 General Shareholders' Meeting, and any unfulfilled amount will not be executed.

Item 8

Subject: Report on the Company's share repurchase execution and the formulation of employee share transfer regulations.

Explanation: Please refer to Attachment 7 on Page 27 and Attachment 8 on Pages 28 to 29 of this Handbook for the Company's actual share repurchase execution and the Regulations Governing the Transfer of Repurchased Shares to Employees.

Item 9

Subject: Report on the Company's accumulated losses having reached one-half of its paid-in capital.

Explanation: As of December 31, 2025, the Company's accumulated losses amounted to NT$489,482,573, which exceeded one-half of its paid-in capital. Therefore, this report was presented to the shareholders' meeting as required by Article 211, Paragraph 1 of the Company Act.

II. Proposal Items

Item 1 (Introduced by the Board of Directors)

Subject: 2025 Financial Statements and Business Report for your ratification.

Explanation:

1. The 2025 consolidated and standalone financial statements prepared by the Company's Board of Directors have been audited and certified by CPA Shu-Juan Yeh and CPA Hui-Min Huang of Deloitte Taiwan. Together with the 2025 Business Report, they were submitted to the Audit Committee, which already completed the audit, with the written Audit Report issued.
2. For the Company's 2025 Business Report, CPA's Audit Report, and Financial Statements, please refer to Pages 12 to 14 Attachment 1 and Attachments 9 and 10 on Pages 30 to 47 of this Handbook.
3. Your ratification is requested herein.

Resolution:

Item 2 (Introduced by the Board of Directors)

Subject: 2025 Proposal on Appropriation for Offsetting Deficits for your ratification.

Explanation:

1. We have prepared the 2025 deficit compensation statement, please refer to the table below.
2. This proposal has been resolved by the Board of Directors on February 26, 2026, and then submitted for review and approval by the Audit Committee.
3. Your ratification is requested herein.

Energenesis Biomedical Co., Ltd.
Deficit Compensation Statement
2025

Unit: NTD

Item	Amount
Deficit yet to be compensated at the beginning of the period	($ 231,080,347)
Add: 2025 net loss after tax	(258,402,226)
Deficits to be offset for the current term	(489,482,573)
Item with deficits to be offset:	
Capital reserve – premium from issuance of shares	480,055,231
Deficits to be offset at end of period	($9,427,342)

Chairman: Han-Min Chen President: Ming-Jie Chiang Head of accounting: Pei-Zhou Chen

Resolution:

III. Matters for Discussion

Item 1 (Introduced by the Board of Directors)

Subject: Proposed amendment to the Company's Articles of Incorporation for your discussion.

Explanation:

1. As is needed for the operation and development of the Company in the future, we intend to revise part of the Company's "Articles of Incorporation". For the comparison table of the revised articles, please refer to Attachment 11 on Pages 48 to 50 of this Handbook.
2. Please discuss and vote.

Resolution:

Item 2 (Introduced by the Board of Directors)

Subject: Discussion of amendment to the Company's Procedures for the Acquisition and Disposal of Assets.

Explanation:

1. In accordance with the Company's operational development and practical needs, it is proposed to revise certain provisions of the Company's Procedures for the Acquisition and Disposal of Assets. Please refer to the comparison table of amended provisions in Attachment 12 on Pages 51 to 55 of this Handbook.
2. Please discuss and vote.

Resolution:

Item 3 (Introduced by the Board of Directors)

Subject: Intended private placement for capital increase in cash with common stock shares issued for your discussion.

Explanation:

1. For the synergistic effect of the management strategy and to improve the financial structure and enhance the self-owned capital rate, the Company intends to issue new shares through private placement with a ceiling number of 10,000,000 as required by Article 43-6 of the Securities and Exchange Act; the denomination per share is NTD10. In light of the fluctuating and changeable nature of the capital market, it is intended to authorize the Board of Directors through the general shareholders' meeting to choose a proper time point when funds may be raised through private placement of common stock shares. The Board of Directors is authorized to execute private placement on three separate occasions within one year starting from the date of resolution from the Shareholders' Meeting.
2. Clarifications are provided below as required by Article 43-6 of the Securities and Exchange Act on how issuance will take place with and details of the private placement:
   (1) Basis for and reasonableness of pricing
      A. The reference price for the current private placement is determined to be the higher one of the two criteria below:
         (a) The share price after the free allotment ex-right and cash dividend are subtracted from the simple arithmetic mean of closing prices of common stock shares over the one, three, or five business days before the pricing date plus

reverse ex-right upon capital reduction.

(b) The share price after the free allotment ex-right and cash dividend are subtracted from the simple arithmetic mean of closing prices of common stock shares over the thirty business days before the pricing date plus reverse ex-right upon capital reduction.

B. The actual issue price of the current private placement shall not be lower than 80% of the reference price. For the actual pricing date and the actual private placement price, it is intended to authorize the Board of Directors through the shareholder's meeting to set them taking into consideration the market condition and the condition of specific people approached in the future within the range where it is not below the pricing criteria, the percentage determined, and it is not below the denomination.

C. Determination of the current private placement price will be based on the laws and regulations of the competent authority, with reference to the reference price mentioned above and the "three-year transfer restriction" for private placement securities under the Securities and Exchange Act; as such, the price set shall be reasonable.

(2) How are the private placement-specific people selected

A. Targets of current private placement are limited to specific people defined in Article 43-6 of the Securities and Exchange Act. Besides banks, bills finance enterprises, trust enterprises, insurance enterprises, securities enterprises, or other legal persons or institutions approved by the competent authority, the total number of subscribers for the current private placement may not exceed 35.

B. If the subscribers are strategic investors, please describe:

(a) Selection method and purpose: The subscribers selected shall be those capable of helping the Company grow business, invest in new businesses, improve the financial structure, and complete strategic alliance and shall be able to boost the competitive advantages of the Company.

(b) Necessity: In light of the demand of the Company for clinical trial budget and the necessity to quickly acquire royalties from licensing new drugs, it is intended to introduce strategic investors conducive to the development of new drugs in the future.

(c) Expected Benefits: The inclusion of subscribers helps expedite clinical trials to be conducted in major countries around the world and explore opportunities to talk with international pharmaceutical companies, which will help acquire the royalties from licensing new drugs, too.

C. Subscribers are yet to be approached and determined so far.

3. Rationale for organizing private placements:

(1) When public offering is not adopted:

The Company currently has capital needs in order to replenish our working capital. Private placements are chosen for their relatively convenient and efficient nature, since public fundraising is prone to delaying the time-effectiveness of fundraising. Thus, to reduce the cost of fundraising, the Company plans to execute capital increase in cash through issuance of common shares via private placement, which will be carried out by the Board of Directors. This will effectively increase the efficiency of the Company's fundraising efforts.

(2) The limit available for private placement through the current capital increase in cash does not exceed 10,000,000 shares. It is to be done on three separate occasions within one year after the date of resolution through the 2026 General Shareholders' Meeting.

A. Purpose of Private Placement Funds: To enrich the working capital.

B. Benefits Expected to Be Fulfilled: To help improve the financial composition, lower the operational risk, and enhance competitive advantages on the market and may strengthen the overall financial structure and solvency.

4. Rights and Obligations Associated with Current Private Placement of Securities:

   The rights and obligations associated with the current private placement of common stock shares are identical to those of common stock shares already issued by the Company. As is required by the Securities and Exchange Act, however, within three years from the date the private placement shares are delivered of the Company, except for the assignment required by Article 43-8 of the Securities and Exchange Act, no resale is allowed. For the current private placement of common stock shares, after three years from the date of delivery, the Board of Directors is authorized to decide, depending on current circumstances, whether or not to apply with the competent authority for public offering and for being traded publicly according to applicable requirements.

5. For matters not specified for the current private placement of common stock shares, when changes or modifications are required in cases of regulatory amendments or as required by the competent authority and as part of the operational evaluation or the objective setting. It is intended to authorize the Board of Directors through the shareholders' meeting to take charge.

6. Please discuss and vote.

Resolution:

Item 4 (Introduced by the Board of Directors)

Subject: The Company's proposal to release its shareholdings in its subsidiary, Repurgenesis Co., Ltd., in tranches to facilitate the planned TWSE/TPEx listing of Repurgenesis.

Explanation:

1. To facilitate the operational development of Repurgenesis Co., Ltd. ("Repurgenesis"), attract and retain professional talent, integrate internal and external resources of the Group, introduce strategic/financial investors, and to comply with Article 19, Paragraph 1, Subparagraph 3 of

the Taiwan Stock Exchange Corporation Rules Governing Review of Securities Listings and Article 3, Paragraph 1, Subparagraph 4 of the TPEx Supplementary Provisions for Applications for TPEx Stock Listing by Group Enterprises, the combined shareholding in Repurgenesis held by the Company, all its subsidiaries, the directors, supervisors, and representatives of the aforementioned companies, as well as shareholders holding more than 10 percent of the Company's total issued shares and their related parties, shall not exceed 70 percent of Repurgenesis's total issued shares at the time of its TWSE/TPEx listing. Therefore, concerning the planned shareholding dispersion required for Repurgenesis's future application for TWSE/TPEx listing, the Company may dispose of its shareholdings in Repurgenesis in one or more tranches by the following methods.

(1) Waiver of subscription for Repurgenesis's capital increase in cash

The issue price of capital increase in cash by Repurgenesis shall not be lower than the net asset value per share as shown in Repurgenesis's most recent CPA-audited, certified, or reviewed financial statements prior to the Board resolution approving the capital increase in cash. In consideration of the operational development of Repurgenesis and the goal of improving operating performance through attracting and retaining professional talent, except for 10-15 percent of the shares from the cash capital increase reserved for subscription by Repurgenesis and eligible employees in accordance with the law, the Company may waive its subscription rights in the cash capital increase and urge Repurgenesis to invite specific parties to subscribe for the waived shares. The aforementioned "specific parties" shall, in principle, include all shareholders of the Company, employees of the Company, and strategic or financial investors who are beneficial to the operational development of Repurgenesis. The term "all shareholders of the Company" refers to those recorded in the Company's shareholder register as of the most recent book closure date at the time when subscription rights in Repurgenesis become available, whose pro rata entitlement to subscribe, calculated based on their shareholding ratio as recorded in the register, amounts to at least 1,000 shares (shareholders may combine their subscription entitlements in accordance with applicable regulations). Such shareholders may have priority to subscribe in proportion to their respective shareholdings.

The actual issue price of the cash capital increase, identification of specific parties, and execution schedule shall be determined by Repurgenesis's board of directors based on market conditions and its operational status, and an independent expert shall be engaged to issue an opinion on the reasonableness of the price.

(2) Disposal of the Company's shareholdings in Repurgenesis

The Company's disposal price shall not be lower than the net asset value per share as shown in Repurgenesis's most recent CPA-audited, certified, or reviewed financial statements prior to the Company's Board resolution approving the disposal. In consideration of the operational development of Repurgenesis and the goal of improving operating performance through attracting and retaining professional talent, the counterparties to such share disposals shall, in principle, be employees of Repurgenesis, employees of the Company, and strategic or financial investors who are beneficial to the operational development of Repurgenesis. The Company's shareholders shall waive their rights to participate in the disposal. It is proposed that the actual transaction price, identification of counterparties, and execution schedule be authorized by the shareholders' meeting to the Company's Board of Directors for determination based on market conditions and Repurgenesis's operational status, and an independent expert shall be engaged to issue an opinion on the reasonableness of the price.

2. It is proposed that, upon approval by the shareholders' meeting, the aforementioned share release plan be submitted to the Board of Directors for authorization to determine the subscription record date, the actual number of shares to be released, the final share release price, and all other related matters, based on market conditions and the Company's profitability at the time of execution. However, the share release price shall not be lower than the net asset value per share as shown in Repurgenesis's most recent CPA-audited, certified, or reviewed financial statements and its most recent unaudited financial statements at the time of the share release, as well as the cost per share of Repurgenesis held by the Company. An independent expert shall be engaged to issue an opinion on the reasonableness of the price. If Repurgenesis's shares are already registered on the Emerging Stock Board, the share release price shall, in addition to not being lower than the aforementioned net asset value per share, be determined with reference to the then market price.
3. For any shares required to be released in connection with Repurgenesis's future application for registration on the Emerging Stock Board or listing on the TWSE or TPEx, the Company shall, in accordance with applicable laws and regulations governing TWSE/TPEx listings, allocate shares for securities firms' subscription and over-allotment. The number of shares to be allocated and the price shall be determined jointly with the underwriters, taking into account applicable laws and regulations governing TWSE/TPEx listings, market conditions at the time, and Repurgenesis's operational status.
4. The above matters concerning the release of shares and the waiver of subscription rights in Repurgenesis's cash capital increase are to be submitted to the shareholders' meeting for approval, with full authorization proposed to be granted to the Company's Board of Directors to handle all related matters.
5. Please discuss and vote.

Resolution:

Item 5 (Introduced by the Board of Directors)

Subject: The Company's proposal to issue restricted stock awards.

Explanation:

1. To attract and retain key talent, incentivize long-term service, and improve

employee cohesion and sense of belonging for the sake of jointly working for the best of the Company and its shareholders, the Company proposes to issue restricted stock awards for employees in accordance with Article 267, Paragraph 9 of the Company Act and the Regulations Governing the Offering and Issuance of Securities by Securities Issuers released by the Financial Supervisory Commission.

2. The Company proposes to issue 998,000 common shares as restricted stock awards, with a par value of NT$10 per share, for a total issuance amount of NT$9,980,000. The issue price is proposed to be NT$10 per share. The shares may be issued, in one or more tranches as needed, within two years from the date the notice of effective registration from the competent authority is received. The actual issuance date and related procedures shall be determined by the Board of Directors or by the Chairman as authorized by the Board.
3. For details regarding the total issuance amount, terms and conditions of the issuance, employee eligibility criteria, the number of shares to be granted or subscribed, the necessity of the issuance of restricted stock awards, estimated amount of expenses to be recognized, dilution of the Company's earnings per share, and other impacts on shareholder equity, please refer to Pages 56 to 58 of this Handbook (Attachment 13).
4. If any of the terms and conditions of the restricted stock award issuance require amendment due to factors such as changes in legal regulations and regulatory requirements, it is proposed that the shareholders' meeting authorize the Chairman to handle such amendments in full. The issuance shall not proceed until it is subsequently submitted to the Board of Directors for ratification.
5. All restrictions, important terms, and matters not addressed herein concerning this issuance of restricted stock awards shall be handled in accordance with applicable laws and regulations and the Company's issuance regulations.
6. To access the Company's 2026 Restricted Stock Award Issuance Procedures, please refer to Pages 59 to 64 of this Handbook (Attachment 14).
7. Please discuss and vote.

Resolution:

IV. Extraordinary Motions

V. Adjournment

THREE. Attachment

Attachment 1. 2025 Business Report

Energenesis Biomedical Co., Ltd.

2025 Business Report

I. 2025 Operational Report

(I) Business Plan Implementation Results

The net business revenue of the Company of 2025 is NT$7,674 thousand, a slight decrease of NT$75 thousand or 0.97% from the previous year. The main source of revenue is reagents and experiment service/analysis.

At the current stage, the Company is primarily focused on R&D and clinical trials. Moreover, during the past year, it conducted a Phase I clinical trial for F705PD Parkinson's disease ("F705PD") and applied for a Phase II clinical trial for F703EB Epidermolysis Bullosa Cream ("F703EB"). As a result, the Company recorded a consolidated after-tax loss of NT$258,384 thousand for 2025, an increase of NT$27,304 thousand compared to 2024. The Company's major expenditures were related to the U.S. Phase III clinical trial for ENERGI-F703DFU Topical Gel Treating Diabetic Foot Ulcer ("F703DFU") and the Phase I clinical trial of ENERGI-F705PD for Parkinson's disease.

In March 2025, the Company signed a Memorandum of Understanding (MOU) with Phison Electronics Corporation to collaborate on expanding "aiDAPTIV" technology to the field of new drug development applications. Phison will assist Energenesis Biomedical in accelerating its AI-powered drug development under the concept of "AI for all". Last year, the Company also entered into an MOU with Medvisis Switzerland AG, a Swiss pharmaceutical company, to commercialize the Company's F703DFU in the Swiss market. This will contribute to the Company's execution of Phase III clinical trials of F703DFU in Switzerland and Europe, as well as the commercialization of F703DFU, ENERGI-F703VLU Venous Leg Ulcer Topical Gel ("F703VLU"), and ENERGI-F701 Abnormal Hair Loss Prevention Topical Solution ("F701") in the Swiss market.

In terms of new drug development, recruitment for the Company's Phase III clinical trials for F703DFU in the United States and Taiwan is still underway. F705PD has achieved its Phase I clinical trial primary goal and the Company is currently preparing its Phase II IND application with the U.S. FDA. The Company's new drug in development, F703EB Epidermolysis Bullosa Cream, has been approved by the U.S. FDA to start Phase II clinical trials in humans. F701 has completed Phase II clinical trials in the United States and Taiwan and the Company has continued to be engaged in drug licensing discussion with international pharmaceutical companies. Recruitment for Phase II clinical trials for F703VLU is still ongoing. The Company expects its R&D capabilities to continue to strengthen, thereby enhancing its international competitiveness.

In addition, to deepen its strategic planning in the field of AI-driven drug development and enhance its R&D competitiveness, thereby strengthening the Company's future operations and growth, Energenesis Biomedical's Board of Directors resolved in June 2025 to establish a wholly-owned subsidiary, Repurgenesis Co., Ltd., to engage in AI-powered drug development. The subsidiary is committed to exploring new mechanisms for existing drugs' new indications worldwide, accelerating the drug repurposing and shortening the time to market for new drugs. As one of the few startups in the world that focuses on AI-driven drug development, Repurgenesis brings together top talents from across the fields of artificial intelligence, biomedicine, and pharmaceutical research, successfully developing the Intelligent Orchestrator, a drug discovery platform featuring "multi-category, multi-modal, multi-method, multi-AI-technology". This platform is designed to significantly shorten the early stages of new drug development, improve the success rate of candidate drugs, and effectively reduce the time to market and development costs of new drugs.

(II) Consolidated analysis of revenues and expenditures, and profitability

Unit: Thousand NTD

Item	Year	2025	2024	Increase (decrease) ratio (%)
Financial receipts and expenditures	Operating income	7,674	7,749	(0.97)
	Operating margin	5,832	5,690	2.50
	Net income after tax	(258,402)	(231,080)	(11.82)
Profitability	Return on asset (%)	(29.83)	(28.69)	(3.97)
	Return on equity (%)	(31.60)	(29.95)	(5.51)
	Pre-tax net profit to paid-in capital ratio (%)	(29.10)	(30.21)	3.67
	Net profit margin (%)	(3,367.24)	(2,982.06)	(12.92)
	Earnings per share (NTD)	(2.92)	(3.03)	3.63

(III) Research and development status

The Company's R&D Progress of 2025 is as follows:

1. Continuous recruitment for global Phase III clinical trials of F703DFU.
2. Based on the results of the Phase I clinical trial of F705PD, the Company has begun preparations for its Phase II IND application in the United States.
3. F703EB Epidermolysis Bullosa Cream has been approved by the U.S. FDA for Phase II clinical trials in humans.
4. Continuation of Phase II clinical trials of F703VLU.

In addition, Energenesis Biomedical has strengthened patent protection for respective indications. In 2025, the Company obtained invention patent approval in China for a drug indicated for the treatment of Alzheimer's disease.

Going forward, the Company will continue to apply for more patents and extend patent protection period to comprehensively add value to our new drugs.

II. The Company's future development strategies

(I) Short-term Development Plans

1. Accelerate the completion of global Phase III clinical trials of F703DFU and proactively seek talks with international pharmaceutical companies over possible collaborative development or technical licensing.
2. Completion of the Phase II clinical trial of F703EB to facilitate licensing activities and planning for the application of global Phase III clinical trials.
3. Completion of the application for Phase II clinical trials of F705PD.
4. Seek possible collaborations or technical authorization, and accelerate the commercialization of F701 with international pharmaceutical companies or international cosmetics companies.

(II) Mid-to-long-term Development Plans

1. Seek strategic partners to jointly develop pre-clinical new drugs.
2. Reinforce patent deployment and explore opportunities for international authorization over new drugs.
3. Accelerate drug development by using artificial intelligence (AI).
4. Introduce potential candidate drugs through academic solicitation.

III. Conclusion

Energenesis Biomedical's proprietary ENERGI drug development platform can develop a variety of new drugs. We focus on currently untreatable illnesses and markets with unmet topical drugs in order to increase the success rate in new drug development and applications, as well as to expedite the new drug development process. Currently, developments of respective new drug projects are going well. In addition to F703DFU, which is currently undergoing Phase III clinical trials in the United States and Taiwan, new drugs for neurodegenerative indications will gradually enter human clinical trials, expected to mitigate the impact of global population aging in the future. Once a new drug completes Phase I or Phase II clinical trials using the ENERGI drug development platform, the Company will proactively seek technical licensing or collaborative development with international pharmaceutical companies. The Company will also continue to maximize the commercial value of its drugs and strive to make substantial contributions to the treatment of diseases in humans.

Finally, on behalf of the Company, we would like to thank all shareholders for your unwavering support for our development over the years. Your support is the cornerstone for our growth and for our dedication and commitment to our vision.

Chairman: Han-Min Chen President: Ming-Jie Chiang Head of accounting: Pei-Zhou Chen

Attachment 2. Audit Committee's Review Report

Energenesis Biomedical Co., Ltd.

Audit Committee's Review Report

The Board of Directors has prepared and submitted the 2025 Business Report, Financial Statements (including consolidated statements), and proposal for deficit compensation, of which the financial statements (including consolidated statements) have been audited by the CPAs Shu-Chun Yeh and Hui-Min Huang of Deloitte, Taiwan and an Audit Report has been submitted.

The aforesaid reports, prepared by the Board of Directors, have been audited by the Audit Committee as correctly portraying the Company's business activities. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, this report is hereby submitted for shareholder's examination.

To:
Energenesis Biomedical Co., Ltd. 2026 General Shareholders' Meeting

Energenesis Biomedical Co., Ltd.
Convener of Audit Committee Ke-Hua Ding
丁克華

March 6, 2026

Attachment 3. 2025 Remuneration to Directors

The Company’s 2025 remuneration to directors (including independent directors) is mainly the transportation for directors (including independent directors) to attend the Board of Directors’ meetings and meetings of functional committees (the Audit Committee and the Compensation and Remuneration Committee) and the remuneration determined according to Articles of Incorporation 15. The Board of Directors is authorized to determine the remuneration according to the “Director Remuneration Payment Guidelines” finalized through shareholders’ meetings, reflective of the extent of each director’s involvement in corporate operations and the value of his/her contribution and referring to the advice from the Compensation and Remuneration Committee and the common practice in the industry. In addition, the remuneration to directors is in deficit after settlement for 2024. No remuneration to directors was distributed in 2025.

The Company’s remuneration paid to directors and independent directors in 2025 is as follows: Unit: Thousand NTD

Title	Name	Director’s remuneration								Ratio of the Sum of Items A, B, C, and D to Net Income After Tax		Remuneration for part-time employees								Ratio of the Sum of Items A, B, C, D, E, F, and G to Net Income After Tax (%)		Remuneration from reinvestments other than subsidiaries or the parent company
		Remuneration (A)		Severance pay and pension (B)		Director’s remuneration (C)		Business expenses (D)				Salary, bonuses, and allowances (E)		Severance pay and pension (F)		Remuneration to employees (G)						
		The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company		All companies in the consolidated financial statements		The Company	All companies in the consolidated financial statements	
																Cash value	Share value	Cash value	Share value			
Chairman (Note)	Ren-Yi Chiu	1,425	1,425	-	-	-	-	75	75	1,500, (0.58%)	1,500 (0.58%)	-	-	-	-	-	-	-	-	1,500 (0.58%)	1,500 (0.58%)	None
Directors/ Chairman (Note)	Han-Min Chen	1,110	1,686	-	-	-	-	24	24	1,134 (0.44%)	1,710 (0.66%)	7,948	7,948	54	54	-	-	-	-	9,136 (3.54%)	9,712 (3.76%)	None
Directors	Jin-Hua Huang	292	292					18	18	310 (0.12%)	310 (0.12%)									310 (0.12%)	310 (0.12%)	None
Directors	Chung-Jung Tsai	480	480	-	-	-	-	9	9	489 (0.19%)	489 (0.19%)	-	-	-	-	-	-	-	-	489 (0.19%)	489 (0.19%)	None
Directors	Wei-Chun Weng	480	480	-	-	-	-	15	15	495 (0.19%)	495 (0.19%)	-	-	-	-	-	-	-	-	495 (0.19%)	495 (0.19%)	None
Independent Director	Ke-Hua Ding	960	960	-	-	-	-	111	111	1,071 (0.41%)	1,071 (0.41%)	-	-	-	-	-	-	-	-	1,071 (0.41%)	1,071 (0.41%)	None
Independent Director	Shou-Shan Wu	960	960	-	-	-	-	99	99	1,059 (0.41%)	1,059 (0.41%)	-	-	-	-	-	-	-	-	1,059 (0.41%)	1,059 (0.41%)	None
Independent Director	Yu-Ren Wu	960	960	-	-	-	-	114	114	1,074 (0.42%)	1,074 (0.42%)	-	-	-	-	-	-	-	-	1,074 (0.42%)	1,074 (0.42%)	None

1. The policy, system, standards and structure of the remuneration packages of Directors and Independent Directors and explain the relevance of the amount of remuneration paid to them based on factors such as responsibility, risk and time commitment: The remuneration to directors and independent directors of the Company includes executive rewards, transportation, and the remuneration to directors distributed according to the Articles of Incorporation. For the duties fulfilled for the Company, with earnings or not, the Company shall pay directors and independent directors a fixed amount as the rewards. The rewards are to be determined by the Board of Directors reflective of the involvement of individual directors in corporate operations and the value of their contribution and referring to the advice from the Compensation and Remuneration Committee and the common practice in the industry according to the Company’s “Director Remuneration Payment Guidelines”. In addition, in cases of earnings, as is required by the Articles of Incorporation, the Company shall set aside the remuneration in case of any remainder following retention of the pre-tax profit of the year prior to subtraction of the remuneration to employees and that to directors for making up accumulated losses, which may not be less than 1% to employees and higher than 2% to directors. The ratio of remuneration to directors is based on the Earnings Distribution Proposal submitted to the Board of Directors by the Compensation and Remuneration Committee reflective of the involvement of respective directors in corporate operations and the value of their contribution and then resolved and enforced upon approval by a majority of directors that are present in a Board meeting with an attendance rate of more than two-thirds and presented during a shareholders’ meeting.
2. Except as disclosed above, remuneration received by directors in the latest year for on-balance sheet services (e.g., acting as a non-employee consultant) rendered to the Company: None.

Note: Following the re-election of directors at the shareholders’ meeting on May 23, 2025, the former Chairman, Ren-Yi Chiu, was succeeded by Director Han-Min Chen as the new Chairman.

Attachment 4. Sound Operation Plan

Energenesis Biomedical Co., Ltd.

Sound Operation Plan

I. The Company's operating results in the past five years from 2021 to date

Date		The Company's operating results from 2021 to date
2021	February	◆ Obtained invention patent for "Compound for Activating AMPK and Uses Thereof" in Korea.
	March	◆ Data of Phase II clinical trials of ENERGI-F703 in diabetic wound healing in the US/Taiwan were accepted during the annual conference of the American Diabetes Association (ADA 2021). ◆ The Company was notified by the Federation of American Societies for Experimental Biology (FASEB) that the fundamental research report of the "diabetic wound healing new drug (ENERGI-F703)" was released in the official journal of the Association (FASEB Journal).
	April	◆ Obtained invention patent for "Compound for Activating AMPK and Uses Thereof" for the treatment of Parkinson's disease in Japan.
	July	◆ Held End-of-Phase II (EOP2) meeting with the US FDA based on the results of Phase 2 clinical trials of a new drug for diabetic foot, ENERGI-F703, in the US and Taiwan.
2022	February	◆ The invention patent for boosting wound-healing was obtained in the US.
	March	◆ The invention patent for "Compound for Activating AMPK and Uses Thereof" was obtained in Malaysia. ◆ The feedback indicating "technological business with market potential" was obtained from the Industrial Development Bureau, Ministry of Economic Affairs.
	July	◆ Published Phase II clinical trial results for ENERGI-F703 on the website for the internationally-renowned medical journal eClinicalMedicine. ◆ Acquired the patent for the drug treating inflammatory disease in humans applying the US activated AMPK technology.
	October	◆ Application to carry out Phase III clinical trials (IND) for the ENERGI-F703 Topical Gel Treating Diabetic Foot Ulcers in the United States has passed the 30-day review period, and trials can begin.
	December	◆ ENERGI-F703EB becomes certified as an orphan drug (ODD) by the Office of Orphan Products Development (OOPD) under the US Food and Drug Administration (FDA), as notified through its certification letter.
2023	January	◆ ENERGI-F703EB is qualified for rare pediatric disease (RPD) by the Office of Orphan Products Development (OOPD) under the US Food and Drug Administration (FDA) as notified through its certification letter.
	February	◆ Patent obtained for a Compound for Activating AMPK and Uses Thereof in Canada, used to treat disorders such as ankylosing spondylitis, arthritis, asthma, arteriosclerosis, fibromyalgia, and systemic lupus erythematosus. ◆ Patent obtained for a Compound for Activating AMPK and Uses Thereof in Canada, used to support wound healing.
	May	◆ Applied for approval to carry out Phase III clinical trials (IND) for the ENERGI-F703 Topical Gel Treating Diabetic Foot Ulcers from the Taiwan Food and Drug Administration (TFDA).

Date		The Company's operating results from 2021 to date
	June	◆ The Company was successfully listed at the Taiwan Stock Exchange on June 12, 2023. ◆ The Company signed a Memorandum of Understanding (MOU) with Healiva SA, a company based in Switzerland.
	July	◆ Patent obtained for a Compound for Activating AMPK and Uses Thereof in Canada, used for the treatment of prediabetes, type 2 diabetes, insulin resistance, and metabolism syndrome. ◆ Signed a technical service contract with National Taiwan University Yen Tjing Ling Industrial Research Institute.
	November	◆ The Company signed an exclusive licensing contract with TRPHARM FZ-LLC, granting TRPHARM FZ-LLC the right to commercialize it in Turkey and the right of first refusal for the Middle East, the Commonwealth of Independent States, and the North Africa markets in the treatment of diabetic foot ulcer with ENERGI- F703.
2024	January	◆ Acquisition of Orphan Drug Designation (ODD) for ENERGI-F703EB by the Committee for Orphan Medicinal Products (COMP) of the European Medicines Agency (EMA).
	September	◆ Method for treating diabetic ulcer acquired patent from the Australian Patent Office.
	October	◆ Signed an exclusive licensing agreement for F703DFU with PBI Portugal Unipessoal Lda., a wholly owned subsidiary of German Pharma Bavaria Internacional Group.
	December	◆ Phase I investigational new drug (IND) for ENERGI-F705PD, an oral drug for Parkinson's disease, has been approved in principle by the Ministry of Health and Welfare.
2025	February	◆ The Company officially initiated the Phase I clinical trial of its orally administered drug ENERGI-F705PD for Parkinson's disease and successfully recruited the first patient.
	March	◆ The Company signed an MOU with Phison Electronics Corporation to collaborate on expanding "aiDAPTIV" technology to the field of new drug development applications. Phison will assist the Company in accelerating its innovative drug development under the concept of "AI for all". ◆ Signed an MOU with Medvisis Switzerland AG, a Swiss pharmaceutical company, to commercialize the Company's ENERGI-F703DFU in the Swiss market.
	April	◆ The Company obtained a patent certificate in China for "Compound for Activating AMPK and Uses Thereof" for the treatment of Alzheimer's disease.
	May	◆ Recruitment for the Phase I clinical trial of the Company's orally administered drug ENERGI-F705PD for Parkinson's disease was completed.
	July	◆ The Phase I clinical trial of the Company's self-developed new oral drug for Parkinson's disease (ENERGI-F705PD) successfully met its primary goal.
	August	◆ The Company established a wholly-owned subsidiary to engage in AI-powered drug development. The subsidiary is committed to exploring new mechanisms for existing drugs' new indications worldwide, accelerating the drug repurposing and shortening the time to market for new drugs.
	November	◆ The Company was notified by the CRO that the Company's new drug in development, ENERGI-F703EB (Epidermolysis Bullosa Cream), had

Date		The Company's operating results from 2021 to date
		received approval from the U.S. FDA to proceed with a Phase II clinical trial in humans.
2026	February	◆ The Ministry of Health and Welfare approved the Company's clinical trial application (IND) for its ENERGI-F703EB (Epidermolysis Bullosa Cream), a new drug in development, allowing the commencement of a Phase II clinical trial in humans.

Phase III clinical trials for the Company's ENERGI-F703DFU diabetic foot ulcer topical gel ("F703DFU") already underway in the United States and Taiwan. The Company is continuing to prepare design communications of the F703DFU Phase III clinical trials with the European Medicines Agency ("EMA") so as to begin Phase III clinical trials in the EU and obtain EU and U.S. drug licenses in the future.

In addition, the Company's new drug in development, ENERGI-F703EB Epidermolysis Bullosa Cream, has been approved by the United States and Taiwan for Phase II clinical trials in humans.

In addition, the Phase I clinical trial of the Company's new drug ENERGI-F705PD for Parkinson's disease ("F705PD") achieved its expected goal. The Company plans to proceed with Phase II clinical trials for F705PD and F705AD for Alzheimer's disease. The Company's R&D capabilities in the field of neurodegenerative diseases are expected to continue enhancing, further strengthening its international competitiveness.

II. Current and Future R&D Projects (see Figure 1 below)

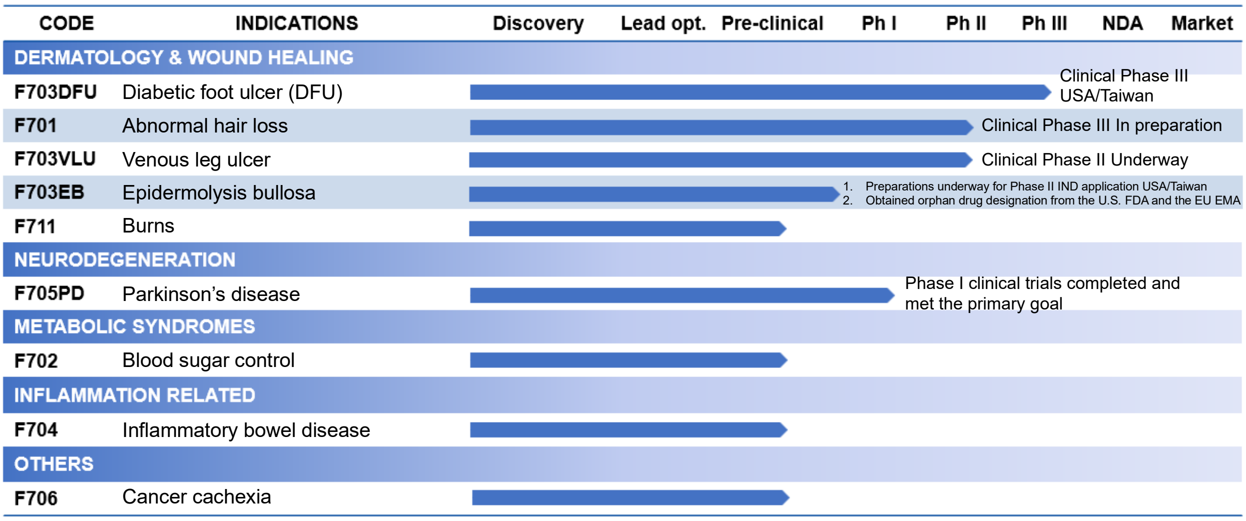
Recruitment for the Company's Phase III clinical trials for F703DFU in the United States and Taiwan is still underway. The Company will also apply to EMA for approval to conduct Phase III clinical trials in EU. Once approval from EMA has been granted, the Company can begin Phase III clinical trials in the EU.

The Company's F703EB has been approved by the United States and Taiwan for Phase II clinical trials in humans. Recruitment in Taiwan is expected to begin this year.

Following the completion of the Phase I clinical trial of F705PD, the Company has begun preparations for its Phase II IND application.

In addition, the Phase II clinical trial of ENERGI-F703VLU topical gel for venous leg ulcers (hereinafter, "F703VLU") is also continuing to recruit subjects, and the ENERGI-F701 abnormal hair loss prevention topical solution (hereinafter, "F701") is being revised in accordance with the clinical trial recommendations of the China Society for Drug Regulation. The Company expects its R&D capabilities to continue to expand as clinical trials progress.

Figure 1.   ENERGI-F703 Platform Development Progress



III. Causes of Deficits Over the Past 2 Years of the Company

A main part of the Company's business is the development of new drugs. Despite the income from reagents and experiment service and analysis over the past few years, the Company will focus in the future on collecting royalties from licensing drugs. Because of the lengthy nature of the new drug application (NDA) process, and that several of our new drugs are still being researched and developed and under clinical trials, the Company is still seeing operational deficits over the past 2 years as a result of payments for clinical trials. If the Company can continue to replenish working capital required for global Phase III clinical trials, we can accelerate the Phase III clinical trials of F703DFU and acquire the drug license for marketing and sales. Profits from which will significantly enhance our operational performance.

Table 1.   Overview of investments made by the Company in R&D over the past 2 years

Unit: NT$ thousand

Year / Item	2025 (Unaudited financial results)	2024 (Number of audits)
Operating income	7,674	7,749
Operating margin	5,832	5,690
R&D expenses	**(194,430)**	**(179,847)**
Operating expenses	(281,106)	(260,859)
Income (loss) before tax	**(258,402)**	**(231,080)**
Ratio of R&D expenditure to after-tax income	**75%**	**78%**

IV. Future Improvement Plan

Our R&D efforts are mostly focused on our proprietary ENERGI drug development platform. The review submission route is 505 b2 (NME, Phase II clinical trials can be directly executed for certain indications). To increase revenue from new drug applications (NDA), our target market is mostly illnesses that do not currently have treatments, or topical drugs with unmet needs. On the other hand, biotech NDA companies mostly focus on authorizing the intellectual property rights of these new drugs. Energenesis Biomedical has already taken steps to protect our various indications through patents, and we have gradually acquired invention patents for respective indications in the US, Japan, Taiwan, China, Australia, and Europe. Going forward, we will continue to apply for patent and to extend the period of patent protection to enhance the overall value of our NDAs.

The new drugs the Company is currently researching and developing will form a broad pipeline, helping to enhance its R&D competencies (see Figure 1 above). In addition to F703DFU, which is undergoing Phase III clinical trials in the United States and Taiwan, F703EB and F703VLU are undergoing Phase II clinical trials in the United States and Taiwan. The Company has completed Phase I clinical trials for F705PD in Taiwan, and will submit an application to the U.S. FDA for a Phase II clinical trial in the United States.

Currently, we are also preparing for the clinical trials of other new drugs. The Company aims to diversify and reduce the risk of failure with a single new drug by constantly enhancing our R&D capabilities. After achieving a new milestone with these new drug applications, we will actively seek for technical transfer or development opportunities with international pharmaceutical companies to accelerate the global deployment of our new drugs.

In addition, the Company proactively approaches international pharmaceutical companies to acquire royalties from licensing and to create a value chain featuring phased profits. The royalties help the Company secure the working capital and it will effectively facilitate continuation of the Company's R&D activities and finding solutions for diseases.

The Company will continue to focus concurrently on "conducting Phase III clinical trials around the world" and "global licensing business" in the future to hopefully accomplish the profitability goals of the Company early on and to fulfill corporate social responsibilities.

V. Estimated Income Statement

(I) Estimated break-even year in future annual income statement

Unit: NT$ thousand

Year / General ledger account	2025 (Unaudited financial results)	2026 (Estimated amount)	2027 Estimated amount Note 1	2028 Estimated amount Note 1	2029 Estimated amount Note 1
Operating income	7,674	8,200	98,500	890,500	890,500
Operating margin	5,832	5,806	96,375	844,275	844,275
Operating expenses	281,106	726,494	514,093	482,000	370,000
Operating profit	(275,274)	(720,688)	(417,718)	(86,150)	858,601
Income (loss) before tax	(258,402)	(715,724)	(404,360)	(45,347)	935,672

Note 1: This is the Company's own estimate and has not yet been approved by the Board of Directors.
Note 2: The 2026 budget will be managed and reviewed on a rolling basis based on the Company's actual operations.

(II) Estimated Quarterly Income Statement in 2026

Unit: NT$ thousand

Year / General ledger account	Q1 2026 (Estimated amount)	Q2 2026 (Estimated amount)	Q3 2026 (Estimated amount)	Q4 2026 (Estimated amount)	2026 Total (Estimated amount)
Operating income	1,674	2,165	2,111	2,250	8,200
Operating margin	1,200	1,528	1,484	1,594	5,806
Operating expenses	143,183	164,966	209,147	209,198	726,494
Operating profit	(141,983)	(163,438)	(207,663)	(207,604)	(720,688)
Income (loss) before tax	(139,332)	(161,209)	(207,409)	(207,774)	(715,724)

Note: The Company's estimates for 2026 has been approved by the Board of Directors.

(III) 2025 Budget Fulfillment Rate

Unit: NT$ thousand

Year (Note) / General ledger account	2025 (Estimated amount)	2025 (Actual amount)	2025 Achievement Rate
Operating income	8,060	7,674	95%
Operating margin	5,070	5,832	115%
Operating expenses	631,480	281,106	45%
Operating profit	(626,410)	(275,274)	44%
Income (loss) before tax	(617,702)	(258,402)	42%

Note: The Company's budget for 2025 were approved by the Board of Directors, and the actual figures were unaudited financial results prepared by the Company.

VI. Conclusion

Energenesis Biomedical define ourselves as a new drug development company engaged in the intellectual property development in biomedical field. Ours is a niche business committed to creating intellectual property, rather than a pharmaceutical company that produces, develops, and markets and sells drugs. Relying on the combination of our proprietary ENERGI drug development platform and the vast number of new drug application (NDA) projects that can be developed, our R&D efforts are mostly focused on repositioning the drugs and choose to target niche markets, such as illnesses that yet to have treatments, or markets with unmet needs. We are also committed to applying for patent protection from various countries. Currently, the Company follows the Sound Operation Plan. Besides reinforcing its capabilities in the R&D of new drugs and proactively conducting clinical experiments, it is going all out to promote new drug licensing in order to fulfill the goal of turning deficits into earnings. In addition, Energenesis Biomedical has begun global patent deployment. In the future, the usage and formulation will be patented; the duration of protection from the patents will be extended; and the overall value of a new drug will be increased.

In conclusion, over the past five years, from 2021 to date, the Company continues to deliver good operational performance. Going forward, we will continue to strengthen our new drug R&D competencies and actively carry out clinical trials. We will also strive to promote our new drug licensing business in order to turn a profit.

Attachment 5. Comparison Table of the Revisions Made to the Rules of Procedure for Board of Directors Meetings

Energenesis Biomedical Co., Ltd.
Comparison Table of the Revisions Made to the Rules of Procedure for Board of Directors Meetings

Revised Articles	Existing Articles	Description
Article 4 Meeting Notice and Meeting Materials The unit assigned by the Board of Directors to take charge of meeting affairs is the General Administrative Division. The meeting affairs unit shall prepare contents of Board of Directors meetings and provide sufficient meeting materials to be sent together with the meeting notice. In case of inadequacy of meeting materials as determined by the directors, they may demand supplementation by the agenda working group. In case of in adequacy of meeting materials as determined by the directors, deliberations may be postponed as decided through the Board of Directors meeting.	Article 4 Meeting Notice and Meeting Materials The unit assigned by the Board of Directors to take charge of meeting affairs is the Main Management Office. The meeting affairs unit shall prepare contents of Board of Directors meetings and provide sufficient meeting materials to be sent together with the meeting notice. In case of inadequacy of meeting materials as determined by the directors, they may demand supplementation by the agenda working group. In case of in adequacy of meeting materials as determined by the directors, deliberations may be postponed as decided through the Board of Directors meeting.	Revisions made as needed for the Company's organizational restructuring.
Article 8 Reference Materials for Board of Directors Meetings, Seated People, and Convening of a Board of Directors Meeting To call for a Board of Directors meeting, the General Administrative Division shall have related materials ready for the reference of attending directors at any time. For the Board of Directors meeting called for, staff from related departments may be seated upon notification reflective of what is being discussed in the meeting. If necessary, CPAs, lawyers, or other professionals may also be invited to be seated in the meeting and to give presentations. They, however, shall be excused during discussions and voting. When it is time to start a meeting and attendance of a majority of all directors is met, the chair of a Board of Directors meeting shall call the	Article 8 Reference Materials for Board of Directors Meetings, Seated People, and Convening of a Board of Directors Meeting To call for a Board of Directors meeting, the Main Management Office shall have related materials reach for the reference of attending directors at any time. For the Board of Directors meeting called for, staff from related departments may be seated upon notification reflective of what is being discussed in the meeting. If necessary, CPAs, lawyers, or other professionals may also be invited to be seated in the meeting and to give presentations. They, however, shall be excused during discussions and voting. When it is time to start a meeting and attendance of a majority of all directors is met, the chair of a Board	Revisions made as needed for the Company's organizational restructuring.

Revised Articles	Existing Articles	Description
meeting to order. When it is time to start a meeting yet attendance of a majority of all directors is not met, the chair may announce that the meeting will be delayed. Such a delay, however, may only take place twice. When the attendance still falls short of requirement, the chair may reschedule the meeting following the procedure specified under Article 3 Paragraph 2. All directors indicated in the preceding paragraph and in Article 16 Paragraph 2 Sub-paragraph 2 shall be those actually in office.	of Directors meeting shall call the meeting to order. When it is time to start a meeting yet attendance of a majority of all directors is not met, the chair may announce that the meeting will be delayed. Such a delay, however, may only take place twice. When the attendance still falls short of requirement, the chair may reschedule the meeting following the procedure specified under Article 3 Paragraph 2. All directors indicated in the preceding paragraph and in Article 16 Paragraph 2 Sub-paragraph 2 shall be those actually in office.	
Article 20 These Rules were prepared on March 31, 2017. The first amendment occurred on February 14, 2019. The second amendment occurred on November 1, 2019. The third amendment occurred on February 13, 2020. The fourth amendment occurred on August 12, 2020. The fifth amendment occurred on October 6, 2022. The sixth amendment occurred on February 29, 2024. The seventh amendment occurred on May 22, 2026.	Article 20 These Rules were prepared on March 31, 2017. The first amendment occurred on February 14, 2019. The second amendment occurred on November 1, 2019. The third amendment occurred on February 13, 2020. The fourth amendment occurred on August 12, 2020. The fifth amendment occurred on October 6, 2022. The sixth amendment occurred on February 29, 2024.	The date of revision is added.

Attachment 6. Comparison Table of Revisions Made to the Sustainable Development Best Practice Principles

Energenesis Biomedical Co., Ltd.
Comparison Table of Revisions Made to the Sustainable Development Best Practice Principles

Revised Articles	Existing Articles	Description
Article 9 For normalizing the management of sustainable development, the Company's <u>General Administrative Division</u> serves as the exclusive unit to take charge of promoting sustainable developments, including the policy, system, or related management directives, and submitting and enforcing substantial action plans and periodically reporting to the Board of Directors. The Company shall define reasonable compensation and remuneration policies to ensure that compensation and remuneration planning meets the strategic goal of the organization and the interest of stakeholders. The Company's employee performance evaluation system shall be combined with the sustainable development policy, with a specific effective reward and discipline systems in place.	Article 9 For normalizing the management of sustainable development, the Company's <u>Main Management Office</u> serves as the exclusive unit to take charge of promoting sustainable developments, including the policy, system, or related management directives, and submitting and enforcing substantial action plans and periodically reporting to the Board of Directors. The Company shall define reasonable compensation and remuneration policies to ensure that compensation and remuneration planning meets the strategic goal of the organization and the interest of stakeholders. The Company's employee performance evaluation system shall be combined with the sustainable development policy, with a specific effective reward and discipline systems in place.	Revisions made as needed for the Company's organizational restructuring.
Article 26 These Principles shall enter into force following approval by the Board of Directors. The same shall apply upon revision. These Principles were prepared on March 9, 2018. The first amendment occurred on March 19, 2020. The second amendment occurred on March 4, 2022. The third amendment occurred on March 6, 2023. <u>The fourth amendment occurred on May 22, 2026.</u>	Article 26 These Principles shall enter into force following approval by the Board of Directors. The same shall apply upon revision. These Principles were prepared on March 9, 2018. The first amendment occurred on March 19, 2020. The second amendment occurred on March 4, 2022. The third amendment occurred on March 6, 2023.	The date of revision is added.

Attachment 7. Implementation Status of the Company's Share Repurchase

Energenesis Biomedical Co., Ltd.
Implementation Status of the Company's Share Repurchase

First Repurchase of the Company's Shares	
Board approval date	November 24, 2025
Purpose of the repurchase	Transfer of shares to employees
Ceiling on total monetary amount of the repurchase	NT$54,929,537
Planned period for the repurchase	November 25, 2025 to January 24, 2026
Actual period for the repurchase	November 25, 2025 to January 23, 2026
Planned price range of the shares to be repurchased	NT$40 to NT$61 per share
Number of shares to be repurchased	900,000 shares of common stock
Actual number of shares repurchased	900,000 shares of common stock
Monetary amount of shares repurchased	NT$39,627,217
Average repurchase price per share	NT$44.03
Number of shares canceled and transferred	0 shares
Cumulative number of shares held by the Company	900,000 shares of common stock
Proportion of cumulative number of shares held by the Company to the total outstanding shares (%)	1.01%

Attachment 8. Regulations Governing the Transfer of Repurchased Shares to Employees

Energenesis Biomedical Co., Ltd.
Regulations Governing the Transfer of Repurchased Shares to Employees

Article 1:

To incentivize employees and enhance employee cohesion, the Company has established its Regulations Governing the Transfer of Repurchased Shares to Employees (“these Regulations”) in accordance with Article 28-2, Paragraph 1, Subparagraph 1 of the Securities and Exchange Act and the Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies promulgated by the Financial Supervisory Commission.

Except as otherwise provided by law, the Company’s transfer of repurchased shares to its employees shall be handled in accordance with the provisions of these Regulations.

Article 2:

The shares transferred to the employees hereunder shall be common shares. Except as otherwise provided by applicable laws and regulations or these Regulations, the rights and obligations associated with the shares shall be the same as those of other outstanding common shares.

Article 3:

In accordance with these Regulations, the shares repurchased hereunder may be transferred to employees in one or more tranches within five years from the date of repurchase.

Any shares not transferred by the deadline shall be deemed as unissued shares of the Company, and the Company shall complete the cancellation procedures and registration of change as mandated by the law.

Article 4:

In consideration of the Company’s talent development needs, eligible parties hereunder shall be full-time employees who, as of the subscription record date, have been employed by the Company for at least six months and have achieved a certain level of performance. Such employees may be eligible to subscribe for shares in accordance with the subscription amount stipulated in Article 5 hereof.

Article 5:

The Company shall determine the number of shares an employee may acquire based on criteria such as the employee’s job grade, years of service, and special contributions to the Company, while also taking into account factors such as the total number of shares repurchased by the Company as of the share subscription record date and the maximum number of shares for which a single employee may subscribe. The actual subscription eligibility and number of shares to be subscribed shall be resolved by the Board of Directors and shall not be delegated to the Chairman. However, in the event that the transferee holds a managerial position, the transfer shall first be approved by the Remuneration Committee before being submitted to the Board of Directors for resolution. Where the transferee does not hold a managerial position, the transfer shall first be approved by the Audit Committee before being submitted to the Board of Directors for resolution.

Article 6:

The procedures for transferring the repurchased shares to employees are as follows:

I. In accordance with the resolution of the Board of Directors, the Company shall issue a public announcement, file reports, and repurchase its shares during the execution period.

II. The Board of Directors shall determine and announce the employee share subscription record date, the criteria for the number of shares for which employees may subscribe, the subscription payment period, the rights associated with the shares, restrictions, and other relevant matters in accordance with these Regulations.

III. The Company shall confirm the actual number of shares subscribed and paid for, and complete the share transfer and registration procedures.

Article 7:

The transfer price for the repurchased shares hereunder shall be the actual average repurchase price, calculated in NTD and rounded to the nearest Jiao (one decimal place); amounts of less than NT$0.05 shall be rounded down, while amounts of NT$0.05 and above shall be rounded up. However, if there is any increase or decrease in the number of the Company's issued common shares prior to the transfer, the transfer price may be adjusted proportionately in accordance with the ratio of such increase or decrease.

Transfer price adjustment formula:

Adjusted transfer price = Actual average repurchase price x (Total number of common shares upon the Company's repurchase completion ÷ Total number of common shares prior to the Company's transfer to employees)

*The "total number of issued common shares" refers to the total number of issued common shares minus treasury shares repurchased by the Company that have not yet been canceled or transferred.

Article 8:

1. Upon the transfer of the repurchased shares to employees and the completion of the transfer registration, the rights and obligations associated with such shares shall be the same as those of the Company's existing common shares, unless otherwise stipulated.
2. In accordance with Article 167-3 of the Company Act, the Company may restrict its employees from transferring the shares within one year from the date of registration of the transfer. However, the restriction period shall not exceed two years, and this restriction shall not apply if an employee leaves the Company.

Article 9:

An employee shall immediately forfeit their subscription eligibility if they give notice of voluntary resignation, or receive notice of layoff or dismissal, during the period from the subscription record date to the subscription payment deadline (inclusive of the date such notice is given or received). Employees who fail to subscribe and complete payment by the payment deadline shall be deemed to have waived their subscription rights. Any unsubscribed balance may be offered to other employees in a subsequent subscription round at the discretion of the Board of Directors. Such reallocation shall first be reviewed by either the Audit Committee or the Remuneration Committee (depending on the subscriber's job position) prior to being submitted to the Board of Directors for resolution.

Article 10: These Regulations shall come into effect upon approval by the Board of Directors. Any amendments hereto may be subject to a resolution by the Board of Directors.

Article 11: These Regulations were prepared on November 24, 2025.
The first amendment occurred on December 12, 2025.

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Energenesis Biomedical Co., Ltd.

Opinion

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the 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 Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters of the consolidated financial statements of the Group as of and for the year ended December 31, 2025 are as follows:

<u>Research and Development Expenses - Experiment Fee</u>

Energenesis Biomedical Co., Ltd. and its subsidiaries engaged in the research and development of new drugs, the management of research and experiment fee evaluate whether the criteria for capitalization are fulfilled with IAS 38 "Intangible Assets". Since involves the subjective judgment of the management, we considered the consolidated research and development expenses - experiment fee a key audit matter for the year.

We performed the following audit procedures to address the above key audit matter:

1. We understood the operational process for assessing the appropriate accounting treatment of the research and development expenses - experiment fee evaluation in the self-developed new drug research project by the management and evaluated whether the accounting policy for handling research and development expenses - experiment fee complies with the provisions of the International Financial Reporting Standards by the management.

2. We conducting sampling of research and development expenses - experiment fee in the current period by inspecting clinic trail contracts, invoice by vender, and payment records, to verify whether its nature, amount and classification of research and development expenses - experiment fee were appropriate.

Other Matter

We have also audited the parent company only financial statements of Energenesis Biomedical Co., Ltd as of and for the year ended December 31, 2025 on which we have issued an unmodified opinion thereon.

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 International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including the audit committee, are responsible for overseeing the Group's financial reporting process.

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 maintain 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 and 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025 and are therefore the key audit matters. 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.

The engagement partners on the audits resulting in this independent auditors' report are Shu-Chuan Yeh and Hui-Min Huang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 6, 2026

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and financial statements shall prevail.

ENERGENESIS BIOMEDICAL CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025		2024	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	$ 673,102	71	$ 404,506	52
Financial assets at amortized cost - current (Notes 4 and 7)	165,000	18	260,474	34
Accounts receivable (Notes 4, 8 and 20)	1,394	-	852	-
Other receivables	484	-	1,145	-
Current tax assets (Notes 4 and 22)	2,181	-	1,549	-
Inventories (Notes 4 and 9)	864	-	750	-
Prepayments (Note 11)	21,383	2	18,430	2
Other current assets	23	-	40	-
Total current assets	864,431	91	687,746	88
NON-CURRENT ASSETS				
Property, plant and equipment (Notes 4 and 12)	63,929	7	65,686	8
Right-of-use assets (Notes 4 and 13)	14,786	2	10,106	1
Intangible assets (Notes 4 and 14)	1,063	-	13,670	2
Other non-current assets (Note 15)	4,773	-	3,430	1
Total non-current assets	84,551	9	92,892	12
TOTAL	$ 948,982	100	$ 780,638	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Accounts payable	$ 393	-	$ 311	-
Other payables (Notes 17 and 27)	37,213	4	30,709	4
Lease liabilities - current (Notes 4 and 13)	5,552	1	4,556	-
Other current liabilities	264	-	256	-
Total current liabilities	43,422	5	35,832	4
NON-CURRENT LIABILITIES				
Lease liabilities - non-current (Notes 4 and 13)	9,287	1	5,473	1
Total liabilities	52,709	6	41,305	5
EQUITY				
Ordinary shares	888,080	94	764,940	98
Capital collected in advance	-	-	140,760	18
Capital surplus	534,090	56	64,619	8
Accumulated deficit	(489,482)	(52)	(231,080)	(29)
Other equity	(66)	-	94	-
Treasury shares	(36,349)	(4)	-	-
Total equity	896,273	94	739,333	95
TOTAL	$ 948,982	100	$ 780,638	100

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

ENERGENESIS BIOMEDICAL CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Loss Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4 and 20)	$ 7,674	100	$ 7,749	100
OPERATING COSTS (Notes 9 and 21)	1,842	24	2,059	27
GROSS PROFIT	5,832	76	5,690	73
OPERATING EXPENSES (Notes 14, 21, 24 and 27)				
Selling and marketing	21,863	285	19,103	246
General and administrative	64,814	844	61,909	799
Research and development	194,430	2,534	179,847	2,321
Total operating expenses	281,107	3,663	260,859	3,366
OPERATING LOSS	(275,275)	(3,587)	(255,169)	(3,293)
NON-OPERATING INCOME AND EXPENSES (Notes 4 and 21)				
Interest income	14,869	194	12,506	162
Other revenue	83	1	102	1
Other gains and losses	2,384	31	11,693	151
Finance costs	(463)	(6)	(212)	(3)
Total non-operating income and expenses	16,873	220	24,089	311
LOSS BEFORE INCOME TAX	(258,402)	(3,367)	(231,080)	(2,982)
INCOME TAX EXPENSE (Notes 4 and 22)	-	-	-	-
NET LOSS	(258,402)	(3,367)	(231,080)	(2,982)
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of financial statements of foreign operations	(160)	(2)	94	1
TOTAL COMPREHENSIVE LOSS	$ (258,562)	(3,369)	$ (230,986)	(2,981)
LOSS PER SHARE (IN DOLLARS; Note 23)				
Basic	$ (2.92)		$ (3.03)	

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

ENERGENESIS BIOMEDICAL CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Ordinary Shares (Note 19)		Capital Collected in Advance (Note 19)	Capital Surplus (Notes 19 and 24)	Accumulated Deficit (Note 19)	Other Equity	Treasury Shares (Note 19)	Total Equity
	Share (In Thousands)	Amount				Exchange Differences on Translation of Foreign Financial Statements		
BALANCE AT JANUARY 1, 2024	76,025	$ 760,250	$ 502	$ 393,898	$ (350,667)	$ -	$ -	$ 803,983
Capital surplus used to offset against accumulated deficit	-	-	-	(350,667)	350,667	-	-	-
Issuance of ordinary shares for cash	-	-	140,760	-	-	-	-	140,760
Net loss for the year ended December 31, 2024	-	-	-	-	(231,080)	-	-	(231,080)
Other comprehensive income for the year ended December 31, 2024	-	-	-	-	-	94	-	94
Total comprehensive (loss) income for the year ended December 31, 2024	-	-	-	-	(231,080)	94	-	(230,986)
Issuance of ordinary shares under employee share options	469	4,690	(502)	6,538	-	-	-	10,726
Recognition of compensation cost of employee share options	-	-	-	14,850	-	-	-	14,850
BALANCE AT DECEMBER 31, 2024	76,494	764,940	140,760	64,619	(231,080)	94	-	739,333
Issuance of ordinary shares for cash	12,000	120,000	(140,760)	449,548	-	-	-	428,788
Purchase of treasury shares	-	-	-	-	-	-	(36,349)	(36,349)
Net loss for the year ended December 31, 2025	-	-	-	-	(258,402)	-	-	(258,402)
Other comprehensive loss for the year ended December 31, 2025	-	-	-	-	-	(160)	-	(160)
Total comprehensive loss for the year ended December 31, 2025	-	-	-	-	(258,402)	(160)	-	(258,562)
Issuance of ordinary shares under employee share options	314	3,140	-	2,364	-	-	-	5,504
Recognition of compensation cost of employee share options	-	-	-	17,559	-	-	-	17,559
BALANCE AT DECEMBER 31, 2025	88,808	$ 888,080	$ -	$ 534,090	$ (489,482)	$ (66)	$ (36,349)	$ 896,273

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

ENERGENESIS BIOMEDICAL CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before income tax	$ (258,402)	$ (231,080)
Adjustments for:		
Depreciation	9,949	10,158
Amortization	12,622	12,647
Financial cost	463	212
Interest income	(14,803)	(12,446)
Compensation cost of employee share options	17,559	14,850
Loss on disposals of property, plant and equipment	7	-
Write-down of (reversal of) inventories	45	(54)
Gain on changes in lease term	-	(24)
Net changes in operating assets and liabilities:		
Accounts receivable	(542)	75
Other receivables	714	(720)
Inventories	(159)	37
Prepayments	(2,678)	(931)
Other current assets	17	-
Accounts payable	82	(30)
Other payables	(955)	14,984
Other current liabilities	8	14
Cash used in operations	(236,073)	(192,308)
Interest received	14,758	12,663
Interest paid	(463)	(212)
Income tax paid	(632)	(854)
Net cash used in operating activities	(222,410)	(180,711)
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of financial assets at amortized cost	(515,000)	(460,000)
Disposal of financial assets at amortized cost	610,474	652,114
Acquisition of property, plant and equipment	(2,011)	(754)
Increase in refundable deposits	(1,321)	-
Decrease in refundable deposits	-	1,870
Payments of intangible assets	(15)	-
Prepayments for equipment	(297)	-
Net cash generated from investing activities	91,830	193,230
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of the principal portion of lease liabilities	(6,066)	(6,201)
Issuance of ordinary shares for cash	428,788	140,760
Issuance of ordinary shares under employee share options	5,504	10,726
Purchase of treasury shares	(28,890)	-

(Continued)

ENERGENESIS BIOMEDICAL CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
Net cash generated from financing activities	399,336	145,285
EFFECTS OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	(160)	94
NET INCREASE IN CASH AND CASH EQUIVALENTS	268,596	157,898
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	404,506	246,608
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 673,102	$ 404,506

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

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Energenesis Biomedical Co., Ltd.

Opinion

We have audited the accompanying financial statements of Energenesis Biomedical Co., Ltd. (the "Company"), which comprise the balance sheets as of December 31, 2025 and 2024, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and 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 the 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 Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters of the financial statements for the year ended December 31, 2025 are as follows:

<u>Research and Development Expenses - Experiment Fee</u>

Energenesis Biomedical Co., Ltd. engaged in the research and development of new drugs, the management of research and experiment fee evaluate whether the criteria for capitalization are fulfilled with IAS 38 “Intangible Assets”. Since involves the subjective judgment of the management, we considered the research and development expenses - experiment fee a key audit matter for the year.

We performed the following audit procedures to address the above key audit matter:

1. We understood the operational process for assessing the appropriate accounting treatment of the research and development expenses - experiment fee evaluation in the self-developed new drug research project by the management and evaluated whether the accounting policy for handling research and development expenses - experiment fee complies with the provisions of the International Financial Reporting Standards by the management.

2. We conducting sampling of research and development expenses - experiment fee in the current period by inspecting clinic trail contracts, invoice by vender, and payment records, to verify whether its nature, amount and classification of research and development expenses - experiment fee were appropriate.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

Those charged with governance, including the audit committee, are responsible for overseeing the Company’s financial reporting process.

Auditors’ Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 financial statements.

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

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

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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and 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 audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the year ended December 31, 2025 and are therefore the key audit matters. 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.

The engagement partners on the audits resulting in this independent auditors' report are Shu-Chuan Yeh and Hui-Min Huang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 6, 2026

<u>*Notice to Readers*</u>

The accompanying financial statements are intended only to present the financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and financial statements shall prevail.

ENERGENESIS BIOMEDICAL CO., LTD.

BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025		2024	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	$ 649,428	69	$ 400,482	51
Financial assets at amortized cost - current (Notes 4 and 7)	140,000	15	260,474	34
Accounts receivable (Notes 4 and 8)	1,394	-	852	-
Finance lease receivables (Notes 4, 9 and 28)	789	-	-	-
Other receivables	472	-	1,145	-
Current tax assets (Notes 4 and 23)	2,164	-	1,549	-
Inventories (Notes 4 and 10)	864	-	750	-
Prepayments (Note 12)	21,138	2	18,430	3
Other current assets	23	-	40	-
Total current assets	816,272	86	683,722	88
NON-CURRENT ASSETS				
Investments accounted for using the equity method (Notes 4 and 11)	48,157	5	4,024	1
Property, plant and equipment (Notes 4, 13 and 28)	62,623	7	65,686	8
Right-of-use assets (Notes 4, 14 and 28)	13,329	1	10,106	1
Intangible assets (Notes 4 and 15)	1,063	-	13,670	2
Finance lease receivables - non-current (Notes 4, 9 and 28)	675	-	-	-
Other non-current assets (Note 16)	4,772	1	3,430	-
Total non-current assets	130,619	14	96,916	12
TOTAL	$ 946,891	100	$ 780,638	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Accounts payable	$ 393	-	$ 311	-
Other payables (Notes 18 and 28)	35,011	4	30,709	4
Lease liabilities - current (Notes 4 and 14)	5,552	-	4,556	-
Other current liabilities	232	-	256	-
Total current liabilities	41,188	4	35,832	4
NON-CURRENT LIABILITIES				
Lease liabilities - non-current (Notes 4 and 14)	9,287	1	5,473	1
Guarantee deposits received (Note 28)	143	-	-	-
Total non-current liabilities	9,430	1	5,473	1
Total liabilities	50,618	5	41,305	5
EQUITY				
Ordinary shares	888,080	94	764,940	98
Capital collected in advance	-	-	140,760	18
Capital surplus	534,090	57	64,619	8
Accumulated deficit	(489,482)	(52)	(231,080)	(29)
Other equity	(66)	-	94	-
Treasury shares	(36,349)	(4)	-	-
Total equity	896,273	95	739,333	95
TOTAL	$ 946,891	100	$ 780,638	100

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

ENERGENESIS BIOMEDICAL CO., LTD.

STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Loss Per Share)

	2025		2024	
	Amount	**%**	**Amount**	**%**
OPERATING REVENUE (Notes 4 and 21)	$ 7,674	100	$ 7,749	100
OPERATING COSTS (Notes 10 and 22)	1,842	24	2,059	26
GROSS PROFIT	5,832	76	5,690	74
OPERATING EXPENSES (Notes 15, 22, 25 and 28)				
Selling and marketing	21,818	284	19,103	247
General and administrative	61,804	806	61,720	796
Research and development	191,548	2,496	179,847	2,321
Total operating expenses	275,170	3,586	260,670	3,364
OPERATING LOSS	(269,338)	(3,510)	(254,980)	(3,290)
NON-OPERATING INCOME AND EXPENSES (Notes 4, 22 and 28)				
Interest income	14,637	191	12,497	161
Other revenue	82	1	102	1
Other gains and losses	2,387	31	11,693	151
Finance costs	(463)	(6)	(212)	(3)
Share of profit or loss of subsidiary	(5,707)	(74)	(180)	(2)
Total non-operating income and expenses	10,936	143	23,900	308
LOSS BEFORE INCOME TAX	(258,402)	(3,367)	(231,080)	(2,982)
INCOME TAX EXPENSE (Notes 4 and 23)	-	-	-	-
NET LOSS	(258,402)	(3,367)	(231,080)	(2,982)
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of financial statements of foreign operations	(160)	(2)	94	1
TOTAL COMPREHENSIVE LOSS	$ (258,562)	(3,369)	$ (230,986)	(2,981)
LOSS PER SHARE (IN DOLLARS; Note 24)				
Basic	$ (2.92)		$ (3.03)	

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

ENERGENESIS BIOMEDICAL CO., LTD.

STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Ordinary Shares (Note 20)					Other Equity		
	Shares (In Thousands)	Amount	Capital Collected in Advance (Note 20)	Capital Surplus (Notes 20 and 25)	Accumulated Deficit (Note 20)	Exchange Differences on Translation of Foreign Financial Statements	Treasury Shares (Note 20)	Total Equity
BALANCE AT JANUARY 1, 2024	76,025	$ 760,250	$ 502	$ 393,898	$ (350,667)	$ -	$ -	$ 803,983
Capital surplus used to offset against accumulated deficit	-	-	-	(350,667)	350,667	-	-	-
Issuance of ordinary shares for cash	-	-	140,760	-	-	-	-	140,760
Net loss for the year ended December 31, 2024	-	-	-	-	(231,080)	-	-	(231,080)
Other comprehensive income for the year ended December 31, 2024	-	-	-	-	-	94	-	94
Total comprehensive (loss) income for the year ended December 31, 2024	-	-	-	-	(231,080)	94	-	(230,986)
Issuance of ordinary shares under employee share options	469	4,690	(502)	6,538	-	-	-	10,726
Recognition of compensation cost of employee share options	-	-	-	14,850	-	-	-	14,850
BALANCE AT DECEMBER 31, 2024	76,494	764,940	140,760	64,619	(231,080)	94	-	739,333
Issuance of ordinary shares for cash	12,000	120,000	(140,760)	449,548	-	-	-	428,788
Purchase of treasury shares	-	-	-	-	-	-	(36,349)	(36,349)
Net loss for the year ended December 31, 2025	-	-	-	-	(258,402)	-	-	(258,402)
Other comprehensive loss for the year ended December 31, 2025	-	-	-	-	-	(160)	-	(160)
Total comprehensive loss for the year ended December 31, 2025	-	-	-	-	(258,402)	(160)	-	(258,562)
Issuance of ordinary shares under employee share options	314	3,140	-	2,364	-	-	-	5,504
Recognition of compensation cost of employee share options	-	-	-	17,559	-	-	-	17,559
BALANCE AT DECEMBER 31, 2025	88,808	$ 888,080	$ -	$ 534,090	$ (489,482)	$ (66)	$ (36,349)	$ 896,273

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

ENERGENESIS BIOMEDICAL CO., LTD.

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before income tax	$ (258,402)	$ (231,080)
Adjustments for:		
Depreciation	9,585	10,158
Amortization	12,622	12,647
Financial cost	463	212
Interest income	(14,571)	(12,437)
Compensation cost of employee share options	17,559	14,850
Share of profit or loss of subsidiary	5,707	180
Loss on disposals of property, plant and equipment	7	-
Write-down of (reversal of) inventories	45	(54)
Gain on changes in lease term	-	(24)
Net changes in operating assets and liabilities:		
Accounts receivable	(542)	75
Other receivables	714	(720)
Inventories	(159)	37
Prepayments	(2,433)	(931)
Other current assets	17	-
Accounts payable	82	(30)
Other payables	(3,157)	14,984
Other current liabilities	(24)	14
Cash used in operations	(232,487)	(192,119)
Interest received	14,522	12,654
Interest paid	(463)	(212)
Income tax paid	(615)	(854)
Net cash used in operating activities	(219,043)	(180,531)
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of financial assets at amortized cost	(490,000)	(460,000)
Disposal of financial assets at amortized cost	610,474	652,114
Net cash outflow on acquisition of subsidiary	(50,000)	(4,110)
Acquisition of property, plant and equipment	(884)	(754)
Proceeds from disposal of property, plant and equipment	278	-
Increase in refundable deposits	(1,320)	-
Decrease in refundable deposits	-	1,870
Payments for intangible assets	(15)	-
Decrease in finance lease receivables	274	-
Prepayments for equipment	(297)	-
Net cash generated from investing activities	68,510	189,120
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from guarantee deposits received	143	-
Repayment of the principal portion of lease liabilities	(6,066)	(6,201)

(Continued)

ENERGENESIS BIOMEDICAL CO., LTD.

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
Issuance of ordinary shares for cash	428,788	140,760
Issuance of ordinary shares under employee share options	5,504	10,726
Purchase of treasury shares	(28,890)	-
Net cash generated from financing activities	399,479	145,285
NET INCREASE IN CASH AND CASH EQUIVALENTS	248,946	153,874
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	400,482	246,608
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 649,428	$ 400,482

The accompanying notes are an integral part of the financial statements. (Concluded)

Attachment 11. Comparison Table of the Revisions Made to the Company's Articles of Incorporation

Energenesis Biomedical Co., Ltd.
Comparison Table of the Revisions Made to the Company's Articles of Incorporation

Revised Articles	Existing Articles	Description
Article 5 The Company's total capital size is NTD1,500,000,000 only, consisting of 150,000,000 shares. Each share is worth NTD10. All were issued in separate batches. Within the foregoing total capital size, NT$180 million is retained for issuance of employee share subscription warrants and restricted stock awards of 18 million shares in total. The denomination per share is NT$10. Issuance may take place in separate batches as decided by the Board of Directors. The transferees of the Company's repurchased shares, as well as the recipients of the Company's newly issued shares, share subscription warrants, and restricted stock awards, may include employees of the Company's subsidiaries who meet certain specified requirements. The Board of Directors shall be authorized to determine the requirements, issuance methods, and subscription procedures.	Article 5 The Company's total capital size is NTD1,500,000,000 only, consisting of 150,000,000 shares. Each share is worth NTD10. All were issued in separate batches. Within the foregoing total capital size, NTD120 million is retained for issuance of employee share subscription warrants of 12 million shares in total. The denomination per share is NTD10. Issuance may take place in separate batches as decided by the Board of Directors.	Revisions made as needed for the future operational developments of the Company
Article 5-1 When the Company issues employee share subscription warrants with a subscription price lower than the closing price of its common shares on the issue date, the issuance shall be subject to the attendance of shareholders representing more than one-half of the total issued shares and the approval of at least two-thirds of the voting rights of the attending shareholders. The Company may file		Additions made as needed for the future operational developments of the Company

Revised Articles	Existing Articles	Description
for issuance in installments within one year from the date of the resolution passed at the shareholders' meeting.		
Article 5-2 When the Company repurchases its own shares in accordance with Article 28-2, Paragraph 1, Subparagraph 1 of the Securities and Exchange Act and transfers the shares to employees at a price lower than the actual average repurchase price, the transfer shall be subject to the attendance of shareholders representing more than one-half of the total issued shares at the most recent shareholders' meeting and the approval of at least two-thirds of the voting rights of the attending shareholders.		Additions made as needed for the future operational developments of the Company
Article 21 These Articles of Incorporation were prepared on July 31, 2012. The first amendment occurred on October 14, 2013. The second amendment occurred on October 17, 2014. The third amendment occurred on April 26, 2015. The fourth amendment occurred on June 28, 2016. The fifth amendment occurred on August 3, 2016. The sixth amendment occurred on October 5, 2016. The seventh amendment occurred on December 9, 2016. The eighth amendment occurred on May 23, 2017. The ninth amendment occurred on December 11, 2017. The tenth amendment occurred on May 22, 2018. The eleventh amendment occurred on November 13, 2018. The twelfth amendment occurred on	Article 21 These Articles of Incorporation were prepared on July 31, 2012. The first amendment occurred on October 14, 2013. The second amendment occurred on October 17, 2014. The third amendment occurred on April 26, 2015. The fourth amendment occurred on June 28, 2016. The fifth amendment occurred on August 3, 2016. The sixth amendment occurred on October 5, 2016. The seventh amendment occurred on December 9, 2016. The eighth amendment occurred on May 23, 2017. The ninth amendment occurred on December 11, 2017. The tenth amendment occurred on May 22, 2018. The eleventh amendment occurred on November 13, 2018. The twelfth amendment occurred on	The date of revision is added.

Revised Articles	Existing Articles	Description
May 6, 2019. The thirteenth amendment occurred on May 5, 2020. The fourteenth amendment occurred on May 27, 2022. The fifteenth amendment occurred on May 24, 2024. The sixteenth amendment occurred on May 23, 2025. <u>The seventeenth amendment occurred on May 22, 2026.</u>	May 6, 2019. The thirteenth amendment occurred on May 5, 2020. The fourteenth amendment occurred on May 27, 2022. The fifteenth amendment occurred on May 24, 2024. The sixteenth amendment occurred on May 23, 2025.	

Attachment 12. Comparison Table of the Revisions Made to the Company's Procedures for the Acquisition and Disposal of Assets

Energenesis Biomedical Co., Ltd.

Comparison Table of the Revisions Made to the Company's Procedures for the Acquisition and Disposal of Assets

Revised Articles	Existing Articles	Description
Article 7 Procedures for the evaluation and acquisition or disposal of real property and other fixed assets I. ~ II. (Omitted) III. Executing unit The Company's responsible executing unit for matters relating to real property shall be the General Administrative Division. The responsible executing units for the acquisition and disposal of other fixed assets shall be the user department and relevant responsible units. IV. (Omitted)	Article 7 Procedures for the evaluation and acquisition or disposal of real property and other fixed assets I. ~ II. (Omitted) III. Executing unit The Company's responsible executing unit for matters relating to real property shall be the Main Management Office. The responsible executing units for the acquisition and disposal of other fixed assets shall be the user department and relevant responsible units. IV. (Omitted)	Revisions made as needed for the Company's organizational restructuring.
Article 8 Procedures for the evaluation and acquisition or disposal of securities I. ~ II. (Omitted) III. Executing unit The executing unit for the acquisition and disposal of the Company's investments in securities shall be the General Administrative Division. IV. (Omitted)	Article 8 Procedures for the evaluation and acquisition or disposal of securities I. ~ II. (Omitted) III. Executing unit The executing unit for the acquisition and disposal of the Company's investments in securities shall be the Main Management Office. IV. (Omitted)	Revisions made as needed for the Company's organizational restructuring
Article 9 Procedures for the evaluation and acquisition or disposal of intangible assets or right-of-use assets thereof or memberships I. ~ II. (Omitted) III. Executing unit The executing unit for the acquisition and disposal of the Company's investments in securities shall be the General Administrative Division. IV. (Omitted)	Article 9 Procedures for the evaluation and acquisition or disposal of intangible assets or right-of-use assets thereof or memberships I. ~ II. (Omitted) III. Executing unit The executing unit for the acquisition and disposal of the Company's investments in securities shall be the Main Management Office. IV. (Omitted)	Revisions made as needed for the Company's organizational restructuring
Article 15 Principles and policies for the acquisition or disposal of derivatives transactions I. ~ II. (Omitted) III. Division of powers and responsibilities (I) Finance team	Article 15 Principles and policies for the acquisition or disposal of derivatives transactions I. ~ II. (Omitted) III. Division of powers and responsibilities (I) Finance team	Revisions made as needed for the Company's organizational restructuring

1. Traders (1) Responsible for formulating the Company's overall financial product trading strategies. (2) Calculate positions every two weeks, collect market information, conduct trend judgments and risk assessments, formulate trading strategies, and execute trading activities accordingly, subject to prior approval by the relevant authorities. (3) Execute transactions in accordance with authorized limits and established strategies. (4) Submit evaluation reports as needed, develop updated strategies, and execute trading activities accordingly, subject to prior approval by the President, in the event of significant changes in the financial market that render the established strategies inapplicable. 2. Accounting personnel (1) Execute transaction confirmations. (2) Review whether transactions are conducted in accordance with authorized limits and established strategies. (3) Conduct monthly valuation; valuation reports shall be submitted to the Chairman. (4) Manage accounting processing and bookkeeping. (5) File reports and conduct public disclosures in accordance with the regulations of competent authorities. 3. Settlement personnel: Perform settlement. 4. Authorization and limits for derivatives transactions (1) The Company engages in derivatives transactions. Transactions for non-trading purposes shall be conducted in accordance with the following authorization and limits:	1. Traders (1) Responsible for formulating the Company's overall financial product trading strategies. (2) Calculate positions every two weeks, collect market information, conduct trend judgments and risk assessments, formulate trading strategies, and execute trading activities accordingly, subject to prior approval by the relevant authorities. (3) Execute transactions in accordance with authorized limits and established strategies. (4) Submit evaluation reports as needed, develop updated strategies, and execute trading activities accordingly, subject to prior approval by the President, in the event of significant changes in the financial market that render the established strategies inapplicable. 2. Accounting personnel (1) Execute transaction confirmations. (2) Review whether transactions are conducted in accordance with authorized limits and established strategies. (3) Conduct monthly valuation; valuation reports shall be submitted to the Chairman. (4) Manage accounting processing and bookkeeping. (5) File reports and conduct public disclosures in accordance with the regulations of competent authorities. 3. Settlement personnel: Perform settlement. 4. Authorization and limits for derivatives transactions (1) The Company engages in derivatives transactions. Transactions for non-trading purposes shall be conducted in accordance with the following authorization and limits:	

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<table>
<tr><td>Approving Authority</td><td>Daily Trading Limit</td><td>Net Cumulative Position Limit</td></tr>
<tr><td>Head of the <u>General Administrative Division</u></td><td>Up to US$500,000</td><td>Up to US$1,000,000</td></tr>
<tr><td>Chairman</td><td>Exceeding US$500,000 Up to US$1,000,000</td><td>Exceeding US$1,000,000 Up to US$3,000,000</td></tr>
<tr><td>Board of directors</td><td>Exceeding US$1,000,000</td><td>Exceeding US$3,000,000</td></tr>
</table>
(2) The Company engages in derivatives transactions. For transactions for trading purposes, each transaction shall be submitted to and approved by the Board of Directors prior to execution.
IV. ~VI. (Omitted)
</td>
<td>
<table>
<tr><td>Approving Authority</td><td>Daily Trading Limit</td><td>Net Cumulative Position Limit</td></tr>
<tr><td>Head of the <u>Main Management Office</u></td><td>Up to US$500,000</td><td>Up to US$1,000,000</td></tr>
<tr><td>Chairman</td><td>Exceeding US$500,000 Up to US$1,000,000</td><td>Exceeding US$1,000,000 Up to US$3,000,000</td></tr>
<tr><td>Board of directors</td><td>Exceeding US$1,000,000</td><td>Exceeding US$3,000,000</td></tr>
</table>
(2) The Company engages in derivatives transactions. For transactions for trading purposes, each transaction shall be submitted to and approved by the Board of Directors prior to execution.
IV. ~VI. (Omitted)
</td>
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<tr>
<td>Article 20 Where the Company acquires or disposes of assets under any of the following circumstances, it shall, according to the nature of the asset and in the prescribed format, disclose the relevant information on the website designated by the Financial Supervisory Commission within two days from the date of occurrence of the event:
I. ~III. (Omitted)
IV. Where the type of assets acquired or disposed of is equipment for business use or right-of-use assets thereof, the counterparty in the transaction is not a related party, and the transaction amount meets any of the following requirements:
(I) For a public company with paid-in capital of less than NT$10 billion, the transaction amount reaches at least NT$500 million.
(II) For a public company with paid-in capital of NT$10 billion or more <u>but less than NT$50 billion</u>, the transaction amount reaches at least NT$1 billion.
(III) <u>For a public company with paid-in capital of at least NT$50 billion, the transaction amount reaches 5 percent or more of the Company's paid-in capital.</u>
V. Where land is acquired under an</td>
<td>Article 20 Where the Company acquires or disposes of assets under any of the following circumstances, it shall, according to the nature of the asset and in the prescribed format, disclose the relevant information on the website designated by the Financial Supervisory Commission within two days from the date of occurrence of the event:
I. ~III. (Omitted)
IV. Where the type of assets acquired or disposed of is equipment for business use or right-of-use assets thereof, the counterparty in the transaction is not a related party, and the transaction amount meets any of the following requirements:
(I) For a public company with paid-in capital of less than NT$10 billion, the transaction amount reaches at least NT$500 million.
(II) For a public company with paid-in capital of NT$10 billion or more, the transaction amount reaches at least NT$1 billion.
V. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership</td>
<td>This Article is adequately revised reflective of the amended article announced through Official Letter FSC Issuance No. 1140383333 dated July 24, 2025.</td>
</tr>
</table>

arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches at least NT$500 million. VI. In the case of a public company with paid-in capital reaching NT$50 billion or more, transactions in government bonds, ordinary corporate bonds, and general bank debentures without equity characteristics (excluding subordinated debt) traded on securities exchanges or OTC markets, which do not fall under any of the circumstances listed in the proviso of Subparagraph 7, and where furthermore the transaction counterparty is not a related party, and the transaction amount reaches 5 percent or more of paid-in capital. VII. Where an asset transaction other than any of those referred to in the preceding 6 subparagraphs, a disposal of receivables by a financial institution, or a Mainland China area investment reaches at least 20 percent of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances: (I) Trading of domestic government bonds. (II) Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. The amount of transactions above shall be calculated as follows. "Within the preceding year" as used in the following paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced need not be counted toward the transaction amount.	percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches at least NT$500 million. VI. Where an asset transaction other than any of those referred to in the preceding 5 subparagraphs, a disposal of receivables by a financial institution, or a Mainland China area investment reaches at least 20 percent of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances: (I) Trading of domestic government bonds. (II) Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. The amount of transactions above shall be calculated as follows. "Within the preceding year" as used in the following paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced need not be counted toward the transaction amount. (I) The amount of any individual transaction. (II) The cumulative transaction amount of acquisitions or disposals of the same type of underlying asset with the same transaction counterparty within the preceding year. (III) The cumulative transaction amount of acquisitions or disposals (separately calculated) 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 (separately calculated) of the same security within the preceding year.	

(I) The amount of any individual transaction. (II) The cumulative transaction amount of acquisitions or disposals of the same type of underlying asset with the same transaction counterparty within the preceding year. (III) The cumulative transaction amount of acquisitions or disposals (separately calculated) 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 (separately calculated) of the same security within the preceding year.		
Article 28 Implementation and Revision I. ~IV. (Omitted) V. These Procedures were prepared on May 23, 2017. These Procedures were revised on May 6, 2019. These Procedures were revised on May 27, 2022. <u>These Procedures were revised for the third time on May 22, 2026.</u>	Article 28 Implementation and Revision I. ~IV. (Omitted) V. These Procedures were prepared on May 23, 2017. These Procedures were revised on May 6, 2019. These Procedures were revised on May 27, 2022.	The date of revision is added.

Attachment 13. Explanation of Issuance of 2026 Restricted Stock Awards

Energenesis Biomedical Co., Ltd.
Explanation of Issuance of 2026 Restricted Stock Awards

I. Total number of shares to be issued

The Company proposes to issue 998,000 common shares as restricted stock awards, with a par value of NT$10 per share, for a total issuance amount of NT$9,980,000.

The shares may be issued, in one or more tranches as needed, within two years from the date the notice of effective registration from the competent authority is received. The actual issuance date and related procedures shall be determined by the Board of Directors or by the Chairman as authorized by the Board.

II. Issuance conditions

(I) Issue price: NT$10 per share.

(II) Types of shares to be issued: The Company's common shares.

(III) Vesting conditions:

Employees who satisfy the following years of service and performance conditions, and fulfill any of the following indicators, shall vest in the number of shares corresponding to the fulfilled indicator:

1. Indicator A

Significant contributions to operations, including: AI-based new drug technology transfer or project initiation, advancement of human clinical trial progress, licensing-related matters, product development, assistance with subsidiary operations, pharmaceutical platform research and development, application for subsidiary stock listing on the Emerging Stock Board, or other significant operational contributions to the Energenesis Biomedical Group.

Eligible recipients: Supervisors and core employees who have made special or significant contributions to the Company's operational development as listed above.

Vesting timing:

After the restricted stock awards are approved and granted, employees have not violated their employment contract, work rules, or any other contractual agreements with the Company during each vesting period.

The proportion of shares that may vest each year shall be as follows:

(1) 50% of the granted shares upon the first anniversary from the grant date, provided the employee remains employed by the Company. If the granted shares are fewer than 1,000 shares, such shares shall be accumulated and released in Year 2.

(2) The remaining 50% upon the second anniversary from the grant date, provided the employee remains employed by the Company.

2. Indicator B

After being granted restricted stock awards, employees who remain employed for the period specified below and have not violated the Company's employment contract or work rules, and whose personal performance for the year preceding the expiration of the vesting period meets the annual personal performance targets.

Eligible recipients: Employees who have achieved outstanding results in their annual performance reviews.

Vesting timing:

The proportion of shares that may vest each year shall be as follows:

(1) 50% of the granted shares upon the first anniversary from the grant date, provided the employee remains employed by the Company. If the granted shares are fewer than 1,000 shares, such shares shall be accumulated and released in Year 2.

(2) The remaining 50% upon the second anniversary from the grant date, provided the employee remains employed by the Company.

If an employee violates the employment contract, work rules, or the provisions of these Procedures after being granted restricted stock awards by the Company, the Company shall reserve the right to redeem any unvested restricted stock award shares at no consideration and cancel such shares accordingly.

(IV) In the event that an employee fails to meet the vesting conditions or in the case of inheritance, the matter shall be handled as follows: It shall be handled in accordance with the issuance procedures established by the Company.

III. Employee eligibility and number of shares to be granted or subscribed

(I) Employee eligibility:

1. Eligible employees shall be limited to full-time employees of the Company and its domestic and foreign companies falling under a controlling and subordinate relation with the Company who have been employed as of the grant date of the restricted stock awards. (The term "controlling and subordinate relation" shall be defined according to Articles 369-2, 369-3, 369-9, Paragraph 2, and 369-11 of the Company Act). To protect shareholder equity, the Company will prudently manage this incentive program and limit eligibility to the following categories of employees:

(I) Employees highly aligned with the Company's future strategies and relevant to its development;

(II) Employees with significant impact on the Company's operational and business development;

(III) Key technology personnel;

(IV) Core new employees, etc.

2. The actual employees to be granted restricted stock awards and the number of shares to be granted shall be approved by the Chairman, taking into account years of service, job grade, performance review results, expected future contributions to the Company's development, or other proposed allocation criteria, and shall be processed according to the following review procedures:

A. For employees who are Board directors or managerial officers, the grant shall be approved by the Remuneration Committee before being submitted to the Board of Directors for approval.

B. For employees who are not Board directors or managerial officers, the grant shall be approved by the Audit Committee before being submitted to the Board of Directors for approval.

(II) Number of shares to be granted:

Where an issuer issues employee stock warrants under Article 56-1, Paragraph 1 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, the cumulative number of shares exercisable by a single warrant holder of the employee stock warrants, in combination with the cumulative number of new restricted employee shares obtained by the single warrant holder, may not exceed 0.3 percent of the issuer's total issued shares. And the above in combination with the cumulative number of shares exercisable by the single warrant holder of employee stock warrants issued by an issuer under Article 56, Paragraph 1, may not exceed 1 percent of the issuer's total issued shares. When it is approved exceptionally by the central competent authority for each target business, the total of employee stock option and restricted stock award shares received by a single employee may not be restricted to the foregoing percentages.

IV. Rationale for the current issuance of restricted stock award shares

To attract and retain key talent, incentivize long-term service, and improve employee cohesion and sense of belonging for the sake of jointly working for the best of the Company and its shareholders, the Company hereby proposes to issue restricted stock awards for its employees.

V. Estimated amount of expenses to be recognized, dilution of the Company's earnings per share, and other impacts on shareholder equity

(I) Estimated amount of expenses to be recognized

The Company proposes to issue 998,000 common shares as restricted stock awards. It is estimated to incur expenses of NT$37,385 thousand to be recognized based on the average closing price of the Company's common shares in February 2026, which was NT$47.46 per share. Assuming the grant is made in July 2026, the estimated expense to be recognized from 2026 to 2029 would be approximately NT$7,789 thousand, NT$15,577 thousand, NT$10,904 thousand, and NT$3,115 thousand, respectively.

(II) Dilution of the Company's earnings per share and other impacts on shareholder equity

Based on the Company's current number of issued shares, after deducting treasury shares repurchased, the potential impact of the aforementioned expense recognition on earnings per share from 2026 to 2029 would be approximately NT$0.09, NT$0.18, NT$0.12, and NT$0.04, respectively. The dilution effect on the Company's future earnings per share is limited and has no material impact on shareholder equity.

Attachment 14. 2026 Restricted Stock Award Issuance Procedures

Energenesis Biomedical Co., Ltd.
2026 Restricted Stock Award Issuance Procedures

Article 1 Issuance purpose

To attract and retain key talent, incentivize long-term service, and improve employee cohesion and sense of belonging for the sake of jointly working for the best of the Company and its shareholders, the Company has established these Regulations Governing the Issuance of Restricted Stock Awards ("these Regulations") in accordance with Article 267, Paragraph 9 of the Company Act and the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" released by the Financial Supervisory Commission ("Offering and Issuance Regulations").

Article 2 Issuance period

The shares may be issued, in one or more tranches as needed, within two years from the date the notice of effective registration from the competent authority is received. The actual issuance date and related procedures will be determined by the Board of Directors or by the Chairperson as authorized by the Board.

Article 3 Employee eligibility and number of shares to be granted

I. Employee eligibility:

1. Eligible employees shall be limited to full-time employees of the Company and its domestic and foreign companies falling under a controlling and subordinate relation with the Company who have been employed as of the grant date of the restricted stock awards. (The term "controlling and subordinate relation" shall be defined according to Articles 369-2, 369-3, 369-9, Paragraph 2, and 369-11 of the Company Act). To protect shareholder equity, the Company will prudently manage this incentive program and limit eligibility to the following categories of employees:
    1. Employees highly aligned with the Company's future strategies and relevant to its development;
    2. Employees with significant impact on the Company's operational and business development;
    3. Key technology personnel;
    4. Core new employees, etc.
2. The actual employees to be granted restricted stock awards and the number of shares to be granted shall be approved by the Chairman, taking into account years of service, job grade, performance review results, expected future contributions to the Company's development, or other proposed allocation criteria, and shall be processed according to the following review procedures:
    1. For employees who are Board directors or managerial officers, the grant shall be approved by the Remuneration Committee before being submitted to the Board of Directors for approval.
    2. For employees who are not Board directors or managerial officers, the grant shall be approved by the Audit Committee before being submitted to the Board of Directors for approval.

II. Number of shares to be granted:

Where an issuer issues employee stock warrants under Article 56-1, Paragraph 1 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, the cumulative number of shares exercisable by a single warrant holder of the employee stock warrants, in combination with the cumulative number of new restricted employee shares obtained by the single warrant holder, may not exceed 0.3 percent of the issuer's total issued shares. And the above in combination with the cumulative number of shares exercisable by the single warrant holder of employee stock warrants issued by an issuer under Article 56, Paragraph 1, may not exceed 1 percent of the issuer's total issued shares. When it is approved exceptionally by the central competent authority for each target business, the total of employee stock option and restricted stock award shares received by a single employee may not be restricted to the foregoing percentages.

Article 4 Total number of shares to be issued

The Company proposes to issue 998,000 common shares as restricted stock awards, with a par value of NT$10 per share, for a total issuance amount of NT$9,980,000.

Article 5 Issuance conditions

I. Issue price: NT$10 per share.

II. Types of shares to be issued: The Company's common shares.

III. Vesting conditions:

1. Employees who satisfy the following years of service and performance conditions, and fulfill any of the following indicators, shall vest in the number of shares corresponding to the fulfilled indicator:

   1. Indicator A

      Significant contributions to operations, including: AI-based new drug technology transfer or project initiation, advancement of human clinical trial progress, licensing-related matters, product development, assistance with subsidiary operations, pharmaceutical platform research and development, application for subsidiary stock listing on the Emerging Stock Board, or other significant operational contributions to the Energenesis Biomedical Group.

      Eligible recipients: Supervisors and core employees who have made special or significant contributions to the Company's operational development as listed above.

      Vesting timing:

      After the restricted stock awards are approved and granted, employees have not violated their employment contract, work rules, or any other contractual agreements with the Company during each vesting period.

      The proportion of shares that may vest each year shall be as follows:

      (1) 50% of the granted shares upon the first anniversary from the grant date, provided the employee remains employed by the Company. If the granted shares are fewer than 1,000 shares, such shares shall be accumulated and released in Year 2.

      (2) The remaining 50% upon the second anniversary from the grant date, provided the employee remains employed by the Company.

2. Indicator B
   After being granted restricted stock awards, employees who remain employed for the period specified below and have not violated the Company's employment contract or work rules, and whose personal performance for the year preceding the expiration of the vesting period meets the annual personal performance targets.
   Eligible recipients: Employees who have achieved outstanding results in their annual performance reviews.
   Vesting timing:
   The proportion of shares that may vest each year shall be as follows:
   (1) 50% of the granted shares upon the first anniversary from the grant date, provided the employee remains employed by the Company. If the granted shares are fewer than 1,000 shares, such shares shall be accumulated and released in Year 2.
   (2) The remaining 50% upon the second anniversary from the grant date, provided the employee remains employed by the Company.

   If an employee violates the employment contract, work rules, or the provisions of these Procedures after being granted restricted stock awards by the Company, the Company shall reserve the right to redeem any unvested restricted stock award shares at no consideration and cancel such shares accordingly.
3. In the event that an employee fails to meet the vesting conditions or in the case of the following circumstances, the matter shall be handled as follows:
   1. If an employee fails to meet the vesting conditions set forth in Article 5, Paragraph 3 of these Procedures, the Company shall reserve the right to redeem any unvested restricted stock award shares at no consideration and cancel such shares accordingly.
   2. Voluntary resignation, dismissal, layoff, retirement, or unpaid leave without reinstatement:
      If an employee resigns, is dismissed, laid off, retires, or takes unpaid leave without reinstatement, the employee shall lose eligibility to vest in any unvested restricted stock award shares as of the effective date of such event, and the Company shall redeem such shares at no consideration and cancel them accordingly.
   3. Unpaid leave:
      If an employee returns to work after an unpaid leave, their restricted stock awards not meeting the vesting conditions shall resume upon their reinstatement, provided, however, that the vesting period is deferred according to the period of unpaid leave taken.
   4. General death:
      (1) Any death other than death as a result of an occupational accident described under Article 5, Paragraph 3, Subparagraph 2, Item 5 hereof shall be considered as general death.
      (2) An employee shall lose eligibility to vest in any unvested restricted stock award shares as of the date of death, and the Company shall redeem such shares at no consideration and cancel them accordingly.
   5. Disabilities or deaths caused by occupational accidents:

(1) If an employee becomes physically disabled due to an occupational accident and is unable to continue their employment, all unvested restricted stock award shares shall be deemed vested as of the effective date of resignation.
(2) If an employee dies due to an occupational accident, all unvested restricted shares shall be deemed vested on the date of death. The heirs may then apply to receive the inherited shares or the proceeds from the disposal thereof upon completion of the necessary legal procedures and provision of relevant supporting documents.

6. Transfer:
   (1) Transfer to affiliated companies requested by employees: Any unvested restricted stock aware shares shall be handled in the same manner as voluntary resignation.
   (2) Transfer to affiliated companies assigned by the Company: Any unvested restricted shares shall remain subject to the vesting conditions set forth in Article 5, Paragraph 3 hereof. The employee shall remain employed by the assigned affiliated company on the vesting date. The determination of whether the vesting conditions have been satisfied shall be made by the Chairman of the Company, taking into account the employee's performance review results under the performance review standards of the assigned affiliated company.
7. If an employee submits a written statement to the Company voluntarily waiving any restricted stock award shares granted to them, the Company shall redeem the shares at no consideration and cancel them accordingly.

Article 6 Restrictions on rights prior to fulfillment of vesting conditions

I. Restricted stock awards granted to employees hereunder (including any stock dividends distributed thereon) shall, prior to fulfillment of the vesting conditions, be deposited in full with a trust institution designated by the Company for custody. The employees shall cooperate in completing all procedures and executing relevant documents.

II. Except for the restrictions set forth in the aforementioned custody agreement, employees who are granted restricted stock awards (including any stock dividends distributed thereon) hereunder shall not sell, pledge, transfer, gift, encumber, or otherwise dispose of any unvested restricted stock award shares, except in the case of inheritance as provided hereunder.

III. Prior to the fulfillment of the vesting conditions, employees granted restricted stock awards hereunder shall be entitled to the same rights as those of the Company's issued common shares, including the right to receive dividends, bonuses, and capital surplus distributions, as well as subscription rights for cash capital increases and voting rights.

IV. Following the grant of restricted stock awards and prior to the fulfillment of vesting conditions, the rights associated with the restricted stock award shares—including the right to attend, propose, speak, vote, and elect at shareholders' meetings—shall be the same as those of the Company's issued common shares, and shall be exercised by the trust custodian in accordance with the trust agreement.

V. Where an employee fulfills the vesting conditions during the Company's book-closure period for the issuance of bonus shares, cash dividends, or rights issues, the period for a shareholders' meeting pursuant to Article 165, Paragraph 3 of the Company Act, or any other statutory suspension periods that occur between the relevant announcement date and the record date for the distribution of such rights, the timing and procedures for lifting the restrictions on their vested shares shall be governed by the trust agreement and applicable laws and regulations.

VI. If the Company conducts a capital reduction (including cash capital reduction or capital reduction to offset losses) for non-statutory reasons during the vesting period, the number of restricted stock award shares shall be canceled in proportion to the capital reduction ratio. In the case of a cash capital reduction, any cash proceeds returned as a result thereof shall be deposited into the trust and shall not be delivered to the employee until the vesting conditions have been met. If the vesting conditions are not met, however, the Company shall retrieve the said cash.

Article 7 Handling of merger and acquisition

The rights and obligations associated with any unvested restricted stock award shares shall remain unaffected, except as otherwise provided in the relevant merger and acquisition agreement or plan.

Article 8 Miscellaneous

I. The restricted stock award shares shall be placed in trust custody upon issuance. Employees may not, for any reason or by any means, request the trustee to return the shares prior to fulfillment of the vesting conditions. Once the vesting conditions are met, the granted shares shall be transferred from the trust account to the employee's personal TDCC account in accordance with the trust agreement.

II. During the period where restricted stock award shares are placed in trust custody, the Company or someone designated by the Company shall take full charge of negotiating, executing, revising, extending, rescinding, and terminating the trust agreement and delivering, utilizing, and instructing on the disposal of the trust property on behalf of the employee with the stock trust institution.

Article 9 Agreement execution and confidentiality

I. In accordance with notice from the Company's responsible unit, employees granted restricted stock awards shall execute a "Restricted Stock Award Acceptance Agreement" and complete the relevant trust custody procedures before being deemed to have received the restricted stock awards. Failure to execute the required documents in accordance with regulations shall be deemed a waiver of the grant.

II. Any employee who acquires restricted stock awards and related rights derived therefrom hereunder shall comply with these Regulations and the Restricted Stock Award Acceptance Agreement. Any violation shall be deemed a failure to meet the vesting conditions. After being notified to complete document execution, the employee shall comply with the relevant confidentiality regulations. Except as required by law or a competent authority, the employee shall not inquire about or disclose the specific terms or quantity of the restricted stock awards granted to themselves, nor shall they reveal the details of the grant, the vesting schedule, or their individual rights thereunder. In the event of any violation, the Company shall reserve the right to redeem at no consideration and cancel any unvested shares.

Article 10 Taxation

Any taxes incurred in connection with the restricted stock awards granted hereunder shall be handled in accordance with the applicable tax laws of the Republic of China applicable at the time of the taxable event.

Article 11 Other Important Information

I. These Regulations shall be implemented upon: (1) approval by at least one-half of the directors present at a Board meeting attended by at least two-thirds of the total directors; (2) approval by a resolution of the shareholders' meeting; and (3) filing with the competent authority for effective registration. The same process shall apply to any amendments hereto made prior to the actual issuance.

II. If subsequent amendments become necessary due to factors such as changes in legal regulations and regulatory requirements, the Chairman shall be authorized to handle such amendments. The issuance shall not proceed until the amendments are subsequently submitted to the Board of Directors for ratification.

III. For matters not covered herein, the requirements of related laws and regulations shall be followed.

FOUR. Appendix

Appendix 1. Shareholding status of all directors

Energenesis Biomedical Co., Ltd.
Shareholding status of all directors

Book closure date: March 24, 2026

Title	Name	Number of shares held on the book closure date (Unit: share)
Chairman	Han-Min Chen	5,463,295
Vice Chairman	Jin-Hua Huang	2,907,786
Directors	Chung-Jung Tsai	0
Directors	Wei-Chun Weng	80,000
Independent Director	Ke-Hua Ding	0
Independent Director	Shou-Shan Wu	0
Independent Director	Yu-Ren Wu	0
Total		**8,451,081**
Shareholding ratio		**9.52%**

1. As of March 24, 2026, the Company had issued a total of 88,808,000 shares of common stock.
2. Pursuant to Article 26 of the Securities and Exchange Act and the ratio standard set forth by the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies, the minimum number of shares that all directors of the Company should hold is 7,104,640 shares.
3. The number of shares held by all directors of the Company has all reached the statutory requirement.

Appendix 2. Articles of Incorporation (Before Amendment)

Energenesis Biomedical Co., Ltd.
Articles of Incorporation

Chapter I. General Provisions

Article 1: The Company shall be incorporated, as a company limited by shares, under the Company Act, and its name shall be "華安醫學股份有限公司" in Chinese, and "ENERGENESIS BIOMEDICAL CO., LTD." in English.

Article 2: The Company's business activities comprise the following:

1. F102170 Wholesale of Foods and Groceries
2. F108040 Cosmetic wholesale industry
3. F203010 Retail Sale of Food, Grocery and Beverage
4. F208040 Retail sale of cosmetics
5. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
6. F113030 Wholesale of Precision Instruments
7. F113060 Wholesale of Measuring Instruments
8. F116010 Wholesale of Camera Equipment
9. F118010 Wholesale of Computer Software
10. F213040 Retail Sale of Precision Instruments
11. F213050 Retail Sale of Measuring Instruments
12. F216010 Retail Sale of Camera Equipment
13. F218010 Retail Sale of Computer Software
14. F401010 International Trade
15. F601010 Intellectual Property Rights
16. I103060 Management Consulting
17. I301010 Information Software Services
18. I301020 Data Processing Services
19. I301030 Electronic Information Supply Services
20. IC01010 Medicine Inspection
21. IG01010 Biotechnology Services
22. IG02010 Research and Development Service
23. F108021 Wholesale of Western Pharmaceutical
24. F108031 Wholesale of Medical Devices
25. F208021 Retail Sale of Western Pharmaceutical
26. F208031 Retail Sale of Medical Apparatus

Article 3: The main office of the Company is located in Taipei and a branch office may be established domestically or internationally as decided by the Board of Directors if necessary.

Article 3-1: The Company may provide external guarantees and reinvest in other businesses as needed operationally or as part of the investment and the amount of the reinvestment is not restricted by Article 13 of the Company Act.

Article 4: Announcements made by the Company are based on Article 28 of the Company Act and other applicable regulatory requirements.

Chapter II. Shares

Article 5: The Company's total capital size is NTD1,500,000,000 only, consisting of 150,000,000 shares. Each share is worth NTD10. All were issued in separate batches. Within the foregoing total capital size, NTD120 million is retained for issuance of employee share subscription warrants of 12 million shares in total. The denomination per share is NTD10. Issuance may take place in separate batches as decided by the Board of Directors.

Article 6: Changes documented in the roster of shareholders are disallowed within the period specified in Article 165 of the Company Act.

Chapter III. Shareholders' meeting

Article 7: There are general and special shareholders' meetings. The general meeting is called for once a year by the Board of Directors as required by law within the six (6) months following the end of each fiscal year while the special one is to be called for as needed according to law.

The date, venue, and cause of the meeting shall be made known to respective shareholders 30 days prior to a General Shareholders' Meeting and 15 days prior to a Special Shareholders' Meeting that is called for.

The Shareholders' meeting notice upon approval of the counterpart, may be delivered electronically. For those holding less than 1,000 shares, however, for the meeting notice in the foregoing paragraph, it may be done in the form of an announcement.

Article 7-1: The Company's shareholders' meetings may take place in the form of video conferencing or in any other way announced by the central competent authority.

Article 8: When shareholders are unable to attend a shareholders' meeting, they may issue an authorization letter that is prepared by the Company specifying the scope of authorization and carries their signature/seal to authorize someone to attend it on their behalf.

For regulations on the proxies, besides the requirements of the Company Act, those in the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies promulgated by the competent authority shall be followed.

Article 9: Unless specified otherwise in laws and regulations, each share is entitled to one vote. Shareholders with any of the conditions specified in Article 179 of the Company Act, however, have no voting rights.

Article 10: Except otherwise regulated by laws, resolutions made in shareholders' meetings shall be supported by attendance of shareholders representing a majority of outstanding shares and more than 50% of the votes of the attending shareholders.

Article 11: For shareholders' meetings called for by the Company, electronic access shall be listed as one of the ways to exercise one's voting right. How it is exercised shall be specified in the Shareholders' Meeting Notice. Shareholders who exercise their voting rights in writing or electronically are considered to have attended the meeting in person and applicable matters regarding the exercise are based on applicable regulatory requirements.

Article 11-1: Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chair of the meeting and shall be distributed to all shareholders within 20 days after the close of the meeting.
The meeting minutes shall include the year, month, date, venue, name of the chairperson, decision-making method, guidelines to be followed throughout the meeting, and the results.
Distribution of meeting minutes shall be based on the requirements in Article 183 of the Company Act.

Chapter IV. Directors

Article 12: The number of the Company's directors shall be seven to nine persons, and the candidate nomination system is adopted. Directors must be elected from a list of candidates at the shareholders' meeting. The term of office shall be three years and directors are eligible for re-election. In the event that the term in office is due yet no re-election is taking place, the directors may continue to exercise their duties up to inauguration of the re-elected directors. The Company may have the directors covered by liability insurance for damages that may arise from the tasks they perform during their term in office.
The number of independent directors available at the Company may not be less than 3 and may not be less than one-fifth of the number of directors available. The professional qualification, shareholding and restrictions on holding concurrent positions, determination of independence, nomination, election methods, and other matters that shall be followed by independent directors shall be subject to applicable requirements of the competent securities authority.
The Company shall set up its Audit Committee that consists of all independent directors. The composition and other matters to be followed of the Committee shall be based on applicable requirements of the competent authority.
Board of Directors may set up respective functional committees. The regulations for exercising their functions shall be prepared for respective functional committees and are to be enforced upon approval by the Board of Directors.

Article 13: The Board of Directors shall consist of directors and the Chairman is to be elected among attending directors that account for at least two-thirds of all directors and with affirmative votes from a majority of the attending directors. The Chairman represents the Company externally and shall perform all duties in the Company according to laws and regulations, the Articles of Incorporation, or the decisions made by the Board of Directors or through the shareholders' meeting. In addition, to meet the operational developmental demand of the Company, one of the directors is to be elected as the Vice Chairman. If the Chairman is on leave or cannot exercise his/her power for some reason, the Vice Chairman shall act on his/her behalf. If the Vice Chairman also cannot exercise his/her power for some reason, his/her designee may do so on his/her behalf as required by Article 208 of the Company Act.

Article 14: Unless specified otherwise in laws and regulations, the Board of Directors' meetings shall be called for by the Chairman of the Board. The very first meeting of each intake of the Board of Directors shall be called for by the director representing the most voting rights by the number of votes received.
When the Board of Directors meets, directors shall attend the meeting in person. If it is held in the form of video conferencing, those attending the meeting through video conferencing are considered as attending the meeting in person.
Directors who are unable to attend the meeting, except as required by applicable laws and regulations, may authorize another director as the proxy to attend it on their behalf. The power-of-attorney shall be presented each time and the scope of authorization with regards to causes for which the meeting is called for shall be specified. One director may be authorized by one other director only.

Article 15: Remuneration Payment Guidelines for all directors are to be defined through a shareholders' meeting. It is payable reflective of the common practice in the industry regardless of operating deficits or earnings.
The Board of Directors is authorized, with regards to the remuneration to all directors, to make a decision taking into consideration the involvement of respective directors in and their contributions to the Company's operation referring to the advice from the Compensation and Remuneration Committee and the common practice in the industry, regardless of operating deficits or earning.

Chapter V. Managers

Article 16: The Company may have managers. The appointment, removal and remuneration of the managers shall be subject to Article 29 of the Company Act. The Company has one president that oversees all Company operations in accordance with resolutions from the Board of Directors. The president may perform duties externally on behalf of the Company as authorized by the Board of Directors. The Company may set up several vice presidents and assistant vice presidents to help the president address corporate operations.

Chapter VI. Accounting

Article 17: The Board of Directors shall prepare the (1) Business Report, (2) Financial Statements, and (3) Proposal on Distribution of Earnings or Appropriation for Offsetting Deficits, among other statements and reports at the end of each fiscal year which is from January 1 through December 31 of each year and bring them forth during the General Shareholders' Meeting as required by law for ratifications.

Article 18: The Company shall set aside the remuneration in case of any remainder following retention of the pre-tax profit of the year prior to subtraction of the remuneration to employees and that to directors for making up accumulated losses, which may be 3% to 5% as remunerations for employees (no less than 5% from these employee remunerations shall be set aside for entry-level employees) and no higher than 2% to directors. The ratio of remuneration to employees and that to directors and the remuneration to employees is to be done in stock or cash, which shall be supported by a majority of directors attending the Board of Directors' meeting that account for two-thirds or more of all directors and shall be presented during the shareholders' meeting.

Article 19: In case of a surplus at the end of the year, the Company shall pay taxes as required by law and offsets cumulative deficits. Then, 10% is set aside to be the statutory legal reserve. Legal reserve appropriation is not necessary when the legal reserve has reached the paid-in capital of the Company. For the remainder, the special surplus reserve is appropriated or reversed as required by law. In case of any further balance, together with the accumulated undistributed earnings at start of term, the Board of Directors is to prepare the earnings distribution proposal and shareholders' dividends/bonus will be assigned as decided in the shareholders' meeting.

Article 19-1: To address business expansion demand and industrial growths, the Company's dividend policy shall prioritize fulfillment of future operational needs and normalization of the financial structure first in principle. The Board of Directors will formulate the dividend policy and distribute any dividends pursuant to resolution from the shareholders' meeting. The business run by the Company is currently at the operational growth stage and hence distribution of earnings is as follows in principle:
It may be adequately adjusted taking into consideration the cash flows, earnings, and demand for future expansion of the operational scale of the Company. Each year, no less than 20% of disposable earnings is set aside to be the shareholder dividend/bonus and among the dividends distributed for the year, suitable cash dividends are set aside. The cash dividends distributed, however, may not be less than 10%. The remainder will be stock dividends. In case of a major investment plan with no other funding options, cash dividend may not be distributed pursuant to a proposal from the Board of Directors and its approval by the shareholders' meeting.

Chapter VII. Supplementary Provisions

Article 20: Anything not covered herein shall be handled in accordance with the Company Act and applicable regulatory requirements.

Article 21: These Articles of Incorporation were prepared on July 31, 2012.
The first amendment occurred on October 14, 2013.
The second amendment occurred on October 17, 2014.
The third amendment occurred on April 26, 2015.
The fourth amendment occurred on June 28, 2016.
The fifth amendment occurred on August 3, 2016.
The sixth amendment occurred on October 5, 2016.
The seventh amendment occurred on December 9, 2016.
The eighth amendment occurred on May 23, 2017.
The ninth amendment occurred on December 11, 2017.

The tenth amendment occurred on May 22, 2018.
The eleventh amendment occurred on November 13, 2018.
The twelfth amendment occurred on May 6, 2019.
The thirteenth amendment occurred on May 5, 2020.
The fourteenth amendment occurred on May 27, 2022.
The fifteenth amendment occurred on May 24, 2024.
The sixteenth amendment occurred on May 23, 2025.

Energenesis Biomedical Co., Ltd. Han-Min Chen

Appendix 3. Procedures for the Acquisition and Disposal of Assets (Before Amendment)

Energenesis Biomedical Co., Ltd.

Procedures for the Acquisition and Disposal of Assets

Chapter I. General Provisions

Article 1 Purpose and basis

These Procedures are hereby established to strengthen asset management, protect investments, and ensure information disclosure. These Procedures are established in accordance with the Securities and Exchange Act and other applicable laws and regulations.

Article 2 Scope of assets

I. Securities: 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.

II. Real property (including land, houses and buildings, investment property, and construction enterprise inventory) and equipment.

III. Memberships.

IV. Patents, copyrights, trademarks, franchise rights, and other intangible assets.

V. Right-of-use assets.

VI. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).

VII. Derivatives.

VIII. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.

IX. Other major assets.

Article 3 Definitions

I. Derivatives: Forward contracts, options contracts, futures contracts, leverage contracts, or swap contracts, whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. The term “forward contracts” does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) contracts.

II. Assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares in accordance with law: Refers to assets acquired or disposed through mergers, demergers, or acquisitions conducted under the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institution Merger Act and other acts, or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor (hereinafter "transfer of shares") under Article 156-3 of the Company Act.

III. Related party: As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

IV. Professional appraiser: Refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.

1. Date of occurrence: Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the competent authority is required, the earlier of the above date or the date of receipt of approval by the competent authority shall apply.
2. Mainland China area investment: Refers to investments in the mainland China area approved by the Ministry of Economic Affairs Investment Commission or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.
3. The term "within the preceding year" refers to the year preceding the date of occurrence of the acquisition or disposal of the asset. Items duly announced shall not be counted toward the transaction amount.
4. The term "most recent financial statements" refers to the financial statements that the company has legally disclosed and that have been certified or reviewed by a certified public accountant before acquiring or disposing of assets.

Article 4 Authorization levels and limits for acquiring or disposing of assets

I. The acquisition or disposal of long-term securities shall be implemented upon assessment by the executing unit and approval by the Board of Directors. However, the Board of Directors may authorize the Chairman to handle such matters, subject to subsequent ratification by the Board.

II. The acquisition or disposal of short-term securities shall be assessed by the executing unit, submitted for approval according to the authorization levels, and executed by the relevant responsible unit.

III. The acquisition or disposal of real property or right-of-use assets thereof shall be implemented upon assessment by the executing unit and approval by the Board of Directors. However, the Board of Directors may authorize the Chairman to handle such matters, subject to subsequent ratification by the Board.

IV. The acquisition of equipment or right-of-use assets thereof shall be assessed by the executing unit, submitted for approval according to the authorization levels, and executed by the relevant responsible unit.

V. Limits

(1) The total amount of real property acquired by the Company for non-business use, including right-of-use assets thereof, shall not exceed 10 percent of the Company's net worth as stated in its most recent financial statements.

(2) The total amount of the Company's investment in securities shall not exceed 10 percent of the Company's net worth as stated in its most recent financial statements.
(3) The amount invested in any individual security shall not exceed 5 percent of the Company's net worth as stated in its most recent financial statements.
(4) Any material acquisition or disposal of assets shall be submitted to the Board of Directors for resolution.

Article 5 Recusal principle

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

I. May not have previously received a final and unappealable sentence to imprisonment for one year or longer for a violation of the Securities and Exchange Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if three years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.
II. May not be a related party or de facto related party of any party to the transaction.
III. If the Company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.

When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the self-regulatory rules of the industry associations to which they belong and with the following provisions:

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

Article 6 Board discussion and resolutions

If the acquisition or disposal of assets by the Company requires the approval of the Board of Directors in accordance with these Procedures or other legal provisions, and if any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the director's dissenting opinion to the Audit Committee.

When a transaction involving the acquisition or disposal of assets is submitted for discussion by the Board of Directors pursuant to the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinions. Any consent, objection, and the respective rationale therefor shall be recorded in the minutes of the Board of Directors meeting.

The procedures for acquiring or disposing of assets established or amended by the Company shall be subject to the consent of one-half or more of all Audit Committee members and submitted to the Board of Directors for resolution.

If approval of one-half or more of all Audit Committee members as required in the preceding paragraph 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 of Directors meeting. The terms "all Audit Committee members" in Paragraph 3 and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.

Chapter II. Acquisition or disposal of assets

Article 7 Procedures for the evaluation and acquisition or disposal of real property, equipment, or right-of-use assets thereof

I. Price determination method and basis
   (I) When acquiring or disposing of real property or right-of-use assets thereof, the Company shall reference publicly announced current values, appraised values, and actual transaction prices of neighboring real property in determining the transaction terms and price. The acquisition or disposal shall then be submitted for the responsible unit's approval in accordance with the authorization procedures and approval hierarchy.
   (II) The acquisition or disposal of equipment or right-of-use assets thereof shall be conducted by one of the following methods, as appropriate: price inquiry, price comparison, negotiation, or tender.

II. Engagement of experts to issue appraisal reports

   In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20 percent of the Company's paid-in capital or NT$300 million or more, the Company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:
   (I) Where, due to special circumstances, it is necessary to give a limited price, specified price, or special price as a reference basis for the

transaction price, the transaction shall be submitted for approval in advance by the Board of Directors; the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.

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

(III) Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:

1. The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.
2. The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.

(IV) No more than three months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than six months have elapsed, an opinion may still be issued by the original professional appraiser.

Where the Company acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report.

III. Executing unit

The Company's executing unit for matters relating to real property or right-of-use assets thereof shall be the Main Management Office. The executing units for the acquisition and disposal of equipment or right-of-use assets thereof shall be the user department and relevant responsible units.

IV. Transaction procedures

The procedures for the acquisition or disposal of real property, equipment, or right-of-use assets thereof shall be handled in accordance with the Company's internal control system and related operating procedures.

Article 8 Procedures for the evaluation and acquisition or disposal of securities

I. Price determination method and basis

The Company acquiring or disposing of securities shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price:

(I) The acquisition or disposal of securities traded on a centralized securities exchange or at a securities firm's business premises shall be determined based on the market prices at the time of the transaction.

(II) When acquiring or disposing of securities not traded on a centralized securities exchange or at a securities firm's business premises, the Company shall determine the transaction price by considering their net asset value per share, profitability, future growth potential, market interest rates, bond coupon rates, and the creditworthiness of the debtor, while also referencing the market prices at the time of the transaction.

II. Engagement of experts to issue opinions

For any acquisition or disposal of securities, if the amount of the transaction is 20 percent of the Company's paid-in capital or NT$300 million or more, the Company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the competent authority.

III. Executing unit

The executing unit for the acquisition and disposal of the Company's investments in securities shall be the Main Management Office.

IV. Transaction procedures

The procedures for the acquisition or disposal of securities shall be handled in accordance with the Company's internal control system and related operating procedures.

Article 9 Procedures for the evaluation and acquisition or disposal of intangible assets or right-of-use assets thereof or memberships

I. Price determination method and basis

When acquiring or disposing of intangible assets or right-of-use assets thereof or memberships, the Company shall determine the transaction price by considering potential future benefits of the asset, its fair market value, and, where necessary, expert opinions. The transaction price shall be determined through negotiation and agreed upon with the counterparty, based on the aforementioned considerations.

II. Engagement of experts to issue opinions

Where the Company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NT$300 million or more, except in transactions with a domestic government agency, the Company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price.

III. Executing unit

The Company's responsible executing unit for the acquisition and disposal of intangible assets or right-of-use assets thereof or memberships shall be the Main Management Office.

IV. Transaction procedures

The procedures for the acquisition or disposal of intangible assets or right-of-use assets thereof or memberships shall be handled in accordance with the Company's internal control system and related operating procedures.

Article 9-1 Transaction amount calculation

The calculation of the transaction amounts referred to in the preceding three articles shall be done in accordance with Article 20, Paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained need not be counted toward the transaction amount.

Article 10 Procedures for acquiring or disposing of claims of financial institutions

In principle, the Company does not engage in transactions involving the acquisition or disposal of claims of financial institutions. If the Company intends to engage in such transactions in the future, the matter shall be submitted to the Board of Directors for approval, and the corresponding evaluation and operating procedures shall be established thereafter.

Chapter III. Related Party Transactions

Article 11 Procedures for acquiring or disposing of assets from related parties

I. When the Company engages in any acquisition or disposal of assets from or to a related party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised, if the transaction amount reaches 10 percent or more of the Company's total assets, the Company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion in compliance with the provisions of the preceding Chapter and this Chapter. The calculation of the transaction amount shall be handled in accordance with Article 9-1. When judging whether a transaction counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.

II. When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's total assets, or NT$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the Audit Committee and subsequently passed by the Board of Directors:

(I) The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.

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

(III) With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 12 and Article 13.

(IV) The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the Company and the related party.

(V) Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.

(VI) An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding subparagraph.

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

III. With respect to the types of transactions listed below, when to be conducted between the Company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the Company's Board of Directors may pursuant to Article 4 delegate the Board Chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next Board of Directors meeting:

(I) Acquisition or disposal of equipment or right-of-use assets thereof held for business use.

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

IV. When a matter is submitted for discussion by the Board of Directors pursuant to the preceding subparagraph, 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, it shall be recorded in the minutes of the Board of Directors meeting.

V. The matters for which Paragraph 1, Subparagraph 2 requires approval shall first be approved by one-half or more of all Audit Committee members and then submitted to the Board of Directors for a resolution.

VI. If the Company or a subsidiary thereof that is not a domestic public company will have a transaction set out in Paragraph 1, Subparagraph 2 and the transaction amount will reach 10 percent or more of the Company's total assets, the Company shall submit the materials in all the items of Subparagraph 2 of Paragraph 1 to the shareholders' meeting for approval before the transaction contract may be entered into and any payment made. However, this does not apply to transactions between the Company and its parent company or subsidiaries or between its subsidiaries.

VII. The calculation of the transaction amounts referred to in Subparagraph 2 and the preceding subparagraph shall be made in accordance with Article 20, Paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been submitted to the shareholders' meeting and approved by the Board of Directors need not be counted toward the transaction amount.

Article 12 Reasonableness assessment of transaction costs for acquiring real property or its right-of-use assets thereof from a related party

I. Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.

II. Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan;

provided, the actual cumulative amount loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been 1 year or more. However, this shall not apply where the financial institution is a related party of one of the transaction counterparties.

III. Where land and structures thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.

IV. The Company that acquires real property or right-of-use assets thereof from a related party and appraises the cost of the real property or right-of-use assets thereof in accordance with the preceding two paragraphs shall also engage a CPA to check the appraisal and render a specific opinion.

V. Where the Company acquires real property or right-of-use assets thereof from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with the preceding article, and the preceding three paragraphs 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 will have elapsed from the time the related party signed the contract to obtain the real property or right-of-use assets thereof to the signing date for the current transaction.

(III) The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the Company's own land or on rented land.

(IV) The real property right-of-use assets for business use are acquired by the Company with its parent or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital.

Article 13 When the results of the Company's appraisal conducted in accordance with Article 12, Paragraphs 1 and 2 are uniformly lower than the transaction price, the matter shall be handled in compliance with Article 14. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA have been obtained, this restriction shall not apply.

I. Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:

(I) Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division 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, whichever is lower.

(II) Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market sale or leasing practices.

(III) Completed leases by unrelated parties within the preceding year involving other floors of the same property, where the transaction terms are similar after estimation of reasonable price discrepancies in floor levels in accordance with standard property leasing practices.

II. Where the Company acquiring real property, or obtaining real property right-of-use assets through leasing, from a related party provides evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.

Completed transactions involving neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions involving similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; The aforementioned "within the preceding year" refers to the year preceding the date of occurrence of the acquisition of the real property or obtainment of the right-of-use assets thereof.

Article 14 Where the Company acquires real property or right-of-use assets thereof from a related party and the results of appraisals conducted in accordance with the preceding two articles are uniformly lower than the transaction price, the following steps shall be taken:

I. A special reserve shall be set aside in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where a public company uses the equity method to account for its investment in the Company, then the special reserve called for under Article 41, Paragraph 1 of the Securities and Exchange Act shall be set aside pro rata in a proportion consistent with the share of public company's equity stake in the Company.

II. Independent directors shall comply with Article 218 of the Company Act.

III. Actions taken pursuant to the preceding two subparagraphs shall be reported to a shareholders' meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.

The Company that has set aside a special reserve under the preceding provisions may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract 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 was nothing unreasonable about the transaction, and the FSC has given its consent.

When the Company obtains real property or right-of-use assets thereof from a related party, it shall also comply with the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arms length transaction.

Chapter IV. Derivatives Transactions

Article 15 Principles and policies for the acquisition or disposal of derivatives transactions

I. Types of transactions

The Company's derivatives transactions shall be classified into two categories based on their purpose: non-trading transactions (i.e., hedging transactions, not for trading purposes) and trading transactions (not for hedging purposes).

The types of derivatives in which the Company may engage shall primarily be used to hedge against foreign exchange and interest rate risks arising from the Company's business operations. Any transactions involving other types of derivatives shall require a prior resolution passed by the Board of Directors.

II. Business or hedging strategies

The Company shall engage in derivatives transactions primarily for hedging purposes. The selection of instruments shall be aimed at mitigating risks arising from the Company's business operations.

The selection of counterparties for derivatives transactions shall be based on the Company's operational needs. To minimize credit risk, the Company shall opt for financial institutions that offer favorable terms for conducting hedging transactions.

III. Division of powers and responsibilities

(I) Finance team

1. Traders

(1) Responsible for formulating the Company's overall financial product trading strategies.

(2) Calculate positions every two weeks, collect market information, conduct trend judgments and risk assessments, formulate trading strategies, and execute trading activities accordingly, subject to prior approval by the relevant authorities.

(3) Execute transactions in accordance with authorized limits and established strategies.

(4) Submit evaluation reports as needed, develop updated strategies, and execute trading activities accordingly, subject to prior approval by the President, in the event of significant changes in the financial market that render the established strategies inapplicable.

2. Accounting personnel

(1) Execute transaction confirmations.

(2) Review whether transactions are conducted in accordance with authorized limits and established strategies.

(3) Conduct monthly valuation; valuation reports shall be submitted to the Chairman.

(4) Manage accounting processing and bookkeeping.

(5) File reports and conduct public disclosures in accordance with the regulations of competent authorities.

3. Settlement personnel: Perform settlement.

4. Authorization and limits for derivatives transactions

(1) The Company engages in derivatives transactions. Transactions for non-trading purposes shall be conducted in accordance with the following authorization and limits:

Approving Authority	Daily Trading Limit	Net Cumulative Position Limit
Head of the Main Management Office	Up to US$500,000	Up to US$1,000,000
Chairman	Exceeding US$500,000 Up to US$1,000,000	Exceeding US$1,000,000 Up to US$3,000,000
Board of directors	Exceeding US$1,000,000	Exceeding US$3,000,000

(2) The Company engages in derivatives transactions. For transactions for trading purposes, each transaction shall be submitted to and approved by the Board of Directors prior to execution.

(II) Audit Department

Understand the appropriateness of internal controls for derivatives transactions, inspect the trading department's compliance with established operating procedures, analyze the trading cycle, prepare audit reports accordingly, and report to the Board of Directors in the event of any material weaknesses.

IV. Performance evaluation

(I) Non-trading derivatives: Depending on the type of instrument, the finance team shall evaluate performance based on the net realized gain or loss after the market close on the expiration date of each contract. This performance shall be compared against established targets, reviewed periodically, and submitted to the Chairman for approval.

(II) Trading derivatives: Realized positions shall be evaluated by the finance team based on actual realized gains or losses. For unrealized positions, the finance team shall perform a daily mark-to-market valuation based on closing prices to calculate the net and gross gains or losses of open positions, which shall serve as the basis for performance evaluation.

V. Total notional amount

(I) Hedging transaction limit

The finance team shall monitor the Company's aggregate positions to mitigate transaction risks. The notional amount of hedging transactions shall not exceed two-thirds of the Company's overall net foreign currency position. Any amount exceeding this limit shall be submitted to the Board of Directors for approval.

(II) Specific-purpose transactions

Based on predictions of market changes, the finance team may formulate strategies as needed, which must be submitted to the Chairman for approval before execution. The total net accumulated notional amount of the Company's transactions for specific purposes shall be capped at US$1 million. Any amount exceeding this limit shall be approved by the Board of Directors and may only be executed in accordance with policy directives.

VI. Loss limits

(I) Non-trading derivatives transactions shall be conducted in response to the Company's actual hedging needs. If any of the following situations occur, the finance team shall immediately propose countermeasures and submit them to the head of the finance team and the Chairman for instructions.

(1) The unrealized loss on any individual unexpired contract exceeds 20 percent of its notional amount.

(2) The total unrealized loss on all unexpired contracts exceeds 10 percent of the total notional amount of such contracts.

(II) Regarding trading derivatives, a stop-loss threshold shall be established upon the opening of a position to prevent excessive losses. The stop-loss threshold for any individual contract shall be capped at 10 percent of its notional amount. If losses exceed 10 percent of the transaction amount, the relevant personnel shall convene to discuss necessary countermeasures, report the measures to the Chairman for approval before execution.

(III) The maximum annual loss limit for the Company's trading derivatives activities shall be US$100,000.

Article 16 Risk management measures for derivatives transactions

I. Scope of risk management

1. Credit risk management

In principle, counterparties shall be reputable domestic or foreign financial institutions that can provide professional information. The head of finance shall be responsible for controlling the Company's transaction limits with financial institutions to prevent excessive concentration, and adjusting these limits as needed to align with market changes.

2. Market risk management

The Company shall choose markets where pricing information is fully transparent.

3. Liquidity risk management

To ensure liquidity, counterparties shall possess sufficient equipment, information, and trading capabilities, and be able to engage in transactions across any market.

4. Cash flows risk management

To ensure the stability of the Company's working capital turnover, the funds used by the Company for derivative transactions shall be limited to its own funds. The transaction amount shall be determined by taking into account the projected cash inflows and outflows for the next three months.

5. Operational risk management
   The Company shall strictly comply with its established authorization limits, operating procedures, and other applicable internal regulations to avoid operational risks.
6. Legal risk management
   Any document to be executed with financial institutions shall first be reviewed by the Company's legal team prior to its formal execution to avoid legal risks.

II. Personnel engaged in derivatives trading may not serve concurrently in other operations such as confirmation and settlement.

III. Risk measurement, monitoring, and control personnel shall be assigned to a different department that the personnel in the preceding subparagraph and shall report to the Board of Directors or senior management personnel with no responsibility for trading or position decision-making.

IV. Derivatives trading positions held shall be evaluated at least once per week; however, positions for hedge trades required by business shall be evaluated at least twice per month. Evaluation reports shall be submitted to senior management personnel authorized by the Board of Directors.

Article 17 Internal audit system for derivatives transactions

The Company's internal audit personnel shall periodically make a determination of the suitability of internal controls on derivatives and conduct a monthly audit of how faithfully derivatives trading by the trading department adheres to the procedures for engaging in derivatives trading, and prepare an audit report. If any material violation is discovered, the Audit Committee shall be notified in writing.

Article 18 Principles of Board supervision and management for derivatives trading

I. Where the Company engages in derivatives trading, its Board of Directors shall faithfully supervise and manage such trading in accordance with the following principles:
   (I) Designate senior management personnel to pay continuous attention to monitoring and controlling derivatives trading risk.
   (II) Periodically evaluate whether derivatives trading performance is consistent with established operational strategy and whether the risk undertaken is 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 the risk management measures currently employed are appropriate and are faithfully conducted in accordance with these Procedures and the procedures for engaging in derivatives trading formulated by the Company.
   (II) When irregular circumstances are found in the course of supervising trading and profit-loss circumstances, appropriate measures shall be adopted and a report immediately made to the Board of Directors; an independent director shall be present at the meeting and express an opinion.

III. A public company shall report to the soonest meeting of the board of directors after it authorizes the relevant personnel to handle derivatives trading in accordance with its procedures for engaging in derivatives trading.

IV. The Company engaging in derivatives transactions shall establish a log book in which details of the types and amounts of derivatives trading engaged in, Board of Directors approval dates, and the matters required to be carefully evaluated under Article 16, Subparagraph 4, and Subparagraphs 1(2) and 2(1) of this Article shall be recorded in detail in the log book.

Chapter V. Mergers and Consolidations, Splits, Acquisitions, and Assignment of Shares

Article 19 Procedures for handling mergers and consolidations, splits, acquisitions, and assignment of shares

I. Methods and reference basis for determining transaction consideration
The Company that conducts a merger, demerger, acquisition, or transfer of shares shall comprehensively consider the past and future financial and business conditions of the participating companies, the expected future benefits, the fairness of the transaction price as determined by markets, and refer to the professional opinions from certified public accountants, attorneys, or securities underwriters. The transaction price shall be negotiated with the parties involved in the merger, demerger, acquisition, or transfer of shares based on the aforementioned considerations.

II. Engagement of experts to issue opinions
The Company that conducts a merger, demerger, acquisition, or transfer of shares, prior to convening the Board of Directors to resolve on the matter, shall engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the Board of Directors for deliberation and passage.

III. Decision-making level
Resolutions concerning any merger, demerger, acquisition, or transfer of shares conducted by the Company shall be handled in accordance with the Company Act and other applicable laws and regulations.

IV. Submission of relevant documents and disclosure of information upon non-approval by the shareholders' meeting

(I) The Company engaging in a merger, demerger, acquisition, or transfer of shares shall prepare a public report to shareholders detailing important contractual content and matters relevant to the merger, demerger, or acquisition prior to the shareholders' meeting and include it along with the expert opinion referred to in Subparagraph 2 of Paragraph 1 of this Article when sending shareholders notification of the shareholders' meeting for reference in deciding whether to approve the merger, demerger, or acquisition. However, where a provision of another act exempts the Company from convening a shareholders' meeting to approve the merger, demerger, or acquisition, this restriction shall not apply.

(II) Where the shareholders' meeting of any one of the companies participating in a merger, demerger, or acquisition fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the shareholders' meeting, the companies participating in the merger, demerger or acquisition shall immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders' meeting.

V. Dates of Board meetings and shareholders' meetings
   (I) When participating in a merger, demerger, or acquisition, the Company shall convene its Board of Directors meeting and shareholders' meeting on the same day as the other participating companies to resolve matters relevant to the merger, demerger, or acquisition, unless another act provides otherwise or the competent authority is notified in advance of extraordinary circumstances and grants consent.
   (II) When participating in a transfer of shares, the Company shall convene its Board of Directors meeting on the same day as the other participating companies, unless another act provides otherwise or the competent authority is notified in advance of extraordinary circumstances and grants consent.

VI. Confidentiality obligations and insider trading avoidance
Every person participating in or privy to the plan for merger, demerger, acquisition, or transfer of shares shall issue a written undertaking of confidentiality and may not disclose the content of the plan prior to public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity security of any company related to the plan for merger, demerger, acquisition, or transfer of shares.

VII. Principles for changing share exchange ratio or acquisition price
The Company participating in a merger, demerger, acquisition, or transfer of shares may not arbitrarily alter the share exchange ratio or acquisition price unless under the below-listed circumstances, and shall stipulate the circumstances permitting alteration in the contract for the merger, demerger, acquisition, or transfer of shares:
   (I) Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, or other equity based securities.
   (II) An action, such as a disposal of major assets, that affects the Company's financial operations.
   (III) An event, such as a major disaster or major change in technology, that affects shareholder equity or share price.
   (IV) An adjustment where any of the companies participating in the merger, demerger, acquisition, or transfer of shares from another company, buys back treasury stock.
   (V) An increase or decrease in the number of entities or companies participating in the merger, demerger, acquisition, or transfer of shares.
   (VI) Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

VIII. Matters to be specified in the contract
The contract for participation by the Company in a merger, demerger, acquisition, or of shares shall record the rights and obligations of the

companies participating in the merger, demerger, acquisition, or transfer of shares, and shall also record the following:

(I) Handling of breach of contract.

(II) Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.

(III) The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.

(IV) The manner of handling changes in the number of participating entities or companies.

(V) Preliminary progress schedule for plan execution, and anticipated completion date.

(VI) Scheduled date for convening the legally mandated shareholders' meeting if the plan exceeds the deadline without completion, and relevant procedures.

IX. After public disclosure of the information, if any company participating in the merger, demerger, acquisition, or share transfer intends further to carry out a merger, demerger, acquisition, or share transfer with another company, all of the participating companies shall carry out anew the procedures or legal actions that had originally been completed toward the merger, demerger, acquisition, or share transfer; except that where the number of participating companies is decreased and a participating company's shareholders' meeting has adopted a resolution authorizing the board of directors to alter the limits of authority, such participating company may be exempted from calling another shareholders' meeting to resolve on the matter anew.

X. Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the Company shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of Subparagraphs 5, 6, and 9 of Paragraph 1 of this Article.

XI. When participating in a merger, demerger, acquisition, or transfer of another company's shares, a company that is listed on an exchange or has its shares traded on an OTC market shall prepare a full written record of the following information and retain it for five years for reference:

(I) Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of another company's shares prior to disclosure of the information.

(II) Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a board of directors meeting.

(III) Important documents and minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of board of directors meetings.

When participating in a merger, demerger, acquisition, or transfer of another company's shares, a company that is listed on an exchange or has its shares traded on an OTC market shall, within 2 days counting inclusively from the date of passage of a resolution by the board of directors, report (in the prescribed format and via the Internet-based information system) the information set out in Subparagraphs 1 and 2 of the preceding paragraph to the competent authority for recordation.

Where any of the companies participating in a merger, demerger, acquisition, or transfer of another company's shares is neither listed on an exchange nor has its shares traded on an OTC market, the company(s) so listed or traded shall sign an agreement with such company whereby the latter is required to abide by the provisions of the preceding two paragraphs.

Chapter VI. Disclosure of Information

Article 20 Where the Company acquires or disposes of assets under any of the following circumstances, it shall, according to the nature of the asset and in the prescribed format, disclose the relevant information on the website designated by the Financial Supervisory Commission within two days from the date of occurrence of the event:

I. Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or 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 paid-in capital, 10 percent or more of the Company's total assets, or NT$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

II. Merger, demerger, acquisition, or transfer of shares.

III. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the Company.

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

(I) For a public company with paid-in capital of less than NT$10 billion, the transaction amount reaches at least NT$500 million.

(II) For a public company with paid-in capital of NT$10 billion or more, the transaction amount reaches at least NT$1 billion.

V. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches at least NT$500 million.

VI. Where an asset transaction other than any of those referred to in the preceding

5 subparagraphs, a disposal of receivables by a financial institution, or a Mainland China area investment reaches at least 20 percent of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances:

(I) Trading of domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan.

(II) Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

The amount of transactions above shall be calculated as follows. "Within the preceding year" as used in the following paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced need not be counted toward the transaction amount.

(I) The amount of any individual transaction.

(II) The cumulative transaction amount of acquisitions or disposals of the same type of underlying asset with the same transaction counterparty within the preceding year.

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

Article 21 Where any of the following circumstances occurs with respect to a transaction that the Company has already publicly announced and reported in accordance with Article 20, a public report of relevant information shall be made on the information reporting website designated by the FSC within 2 days counting inclusively from the date of occurrence of the event:

I. Change, termination, or rescission of a contract signed in regard to the original transaction.

II. The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.

III. Change to the originally publicly announced and reported information.

Article 22 The Company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the Company and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month.

Article 23 When the Company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days counting inclusively from the date of knowing of such error or omission.

Article 24 The Company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, log books, appraisal reports and CPA, attorney, and securities underwriter opinions at the Company, where they shall be retained for five years except where another act provides otherwise.

Chapter VII. Supplementary Provisions

Article 25 Information required to be publicly announced and reported in accordance with the provisions of the preceding Chapter on acquisitions and disposals of assets by a subsidiary of the Company that is not itself a public company in Taiwan shall be reported by the Company.

The paid-in capital or total assets of the Company shall be the standard applicable to a subsidiary referred to in the preceding paragraph in determining whether, relative to paid-in capital or total assets, it reaches a threshold requiring public announcement and regulatory filing under Article 20, Paragraph 1.

Article 26 For the calculation of 10 percent of total assets under these Procedures, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used.

Article 27 Penalties

When acquiring or disposing of assets, the Company shall comply with these Procedures. If any managerial officer or responsible personnel violates the relevant provisions of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies or these Procedures, they shall be subject to disciplinary action or adjustment of duties in accordance with the applicable regulations of the competent authority and the Company.

Article 28 Implementation and Revision

I. The Company’s Procedures for the Acquisition and Disposal of Assets shall be implemented upon approval by the Audit Committee and the Board of Directors, and shall subsequently be submitted to the shareholders’ meeting for approval. The same shall apply to any amendments hereto. If any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the director’s dissenting opinion to the Audit Committee.

II. When these Procedures are submitted for discussion by the Board of Directors pursuant to the preceding paragraph, 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, it shall be recorded in the minutes of the Board of Directors meeting.

III. These Procedures established or amended by the Company shall be subject to the consent of one-half or more of all Audit Committee members and submitted to the Board of Directors for a resolution.

IV. If approval of one-half or more of all Audit Committee members as required in the preceding paragraph 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 of Directors meeting.

V. These Procedures were prepared on May 23, 2017.
These Procedures were revised on May 6, 2019.
These Procedures were revised on May 27, 2022.

Appendix 4. Rules of Procedure for Shareholders Meetings

Energenesis Biomedical Co., Ltd.
Rules of Procedure for Shareholders Meetings

Article 1 Purpose

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

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

Article 3 Calling for a Shareholders' Meeting and the Meeting Notice

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

Changes to the method for convening the shareholders' meeting of the Company shall require a resolution of the Board of Directors, and the change must be implemented before the meeting notices are sent.

The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors and upload them to the Market Observation Post System (MOPS) 30 days before the date of a general shareholders' meeting or 15 days before the date of a special shareholders' meeting. The Company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS not later than 21 days before the date of the regular shareholders meeting or not later than 15 days before the date of the special shareholders meeting. In addition, 15 days before the date of the shareholders' meeting, the Company 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 the Company and the professional shareholder services agent designated thereby.

The Company shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders' meeting:

I. For physical shareholders' meetings, to be distributed on-site at the meeting.
II. For hybrid shareholders' meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
III. For virtual-only shareholders' meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. The notice may be effected by means of electronic transmission, after obtaining prior consent from the recipients thereof.

Matters pertaining to election or discharge of directors, alteration of 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, dissolution, merger, spin-off, or any matters as set forth in Paragraph I, Article 185 of the Company Act, Article 26-1 and Article 43-6 of the Securities and Exchange Act, and matters as set for in Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be itemized in the causes or subjects to be described and the essential contents shall be explained in the notice to convene a meeting of shareholders, and shall not be brought up as motions from the floor.

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 the Company a written proposal for discussion at a regular shareholders meeting. The number of items so proposed, however, is limited to one only, and no proposal containing more than one item will be included in the meeting agenda, When the circumstances of any subparagraph of Article 172-1, Paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. Shareholders may introduce proposals meant for urging a company to promote public interests or fulfill its social responsibilities. Procedurally, such proposals shall be limited to one as applicable under Article 172-1 of the Company Act. Any excess will not be included in the agenda.

The Company shall announce the proposals accepted from shareholders, in writing or electronically, the location where they are accepted, and the duration when they are processed before the deadline for transfer of shares prior to the shareholders' meeting; the period for submission of shareholder proposals may not be less than 10 days.

A shareholder proposal is 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 notice of a shareholders meeting, the Company 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 exclusion of any shareholder proposals not included in the agenda.

Article 4 Authorized Attendance in Shareholders' Meeting and Authorization

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

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company 5 days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail. However, this restriction does not

apply when a declaration is made to cancel the previous proxy appointment.
After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company 2 days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.
After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting virtually or to exercise voting rights by correspondence or electronically, 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.

Article 5 Principles for the Venue and Time of A Shareholders' Meeting
The venue for a shareholders meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.
The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders' meeting.

Article 6 Preparation of Documents Such as the Sign-in Book
The Company shall specify the time and place for shareholders, solicitors, and proxy agents (hereinafter referred to as "Shareholders") to report to the meeting and other notes in the notice of the meeting.
The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, 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. For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders' meeting in person.
Shareholders shall attend a shareholders' meeting with a show of their attendance card, attendance sign-in card, or other IDs. The Company may not add or demand provision of other supporting documents at will with regards to the supporting document presented by the attending shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.
Attendance books shall be provided at the shareholders' meetings of the Company and shall be signed by the shareholders present. Alternatively, shareholders attending the meeting shall submit an attendance card for the purpose of signing in.
The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials; Where there is an election of directors, pre-printed ballots shall also be furnished.
When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders' meeting. If a corporate shareholder

is commissioned to attend a shareholders' meeting, the corporate shareholder may only designate one representative to attend the meeting.

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

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

Article 6-1 Information to be Included in the Notice of Shareholders' Meeting Held through Video Conferencing

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

I. How shareholders attend the virtual meeting and exercise their rights.

II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:

(I) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.

(II) Shareholders not having registered to attend the affected shareholders' meeting by video conference shall not attend the postponed or resumed session.

(III) In case of a shareholders' meeting with video conferencing, when the video conferencing cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the shareholders' meeting by video conferencing, meets the minimum legal requirement for a shareholder meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the meeting by video conferencing shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the meeting by video conferencing shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

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

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

Article 7 Chairperson and People to Be Seated in the Shareholders' Meeting

In case the chairman of the board of directors is on leave or absent or can not exercise his power and authority for any cause, the vice chairman shall act on his behalf. In case there is no vice chairman, or the vice chairman is also on leave or absent or unable to exercise his power and authority for any cause, the chairman of the board of directors shall designate one of the managing directors to act on his behalf. Where there are no managing directors, shall designate one of the directors to act on his behalf. In the absence of such a designation, the managing directors or the directors shall elect from among themselves an acting chairman of the board of directors.

When a managing director or director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall apply to representatives of corporate directors serving 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 and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

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

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

Article 8 Recording or Videotaping Throughout the Shareholders' Meeting

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

The recorded materials of the preceding paragraph shall be retained for at least 1 year. If, however, a shareholder files a lawsuit based on Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

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

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

Article 9 Calculation of Shares Represented by Attending Directors and Calling Meeting to Order

Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares present is calculated based on the number of shares reported on the sign-in book or sign-in card and the video conference platform plus the number of shares for which voting rights are exercised by written or electronic means.

When time of meeting is due, the chairperson shall call the meeting to order and release information such as the number of attending shareholders without voting rights and the number of shares represented in the meeting, etc. at the same time. 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. When the meeting has been postponed twice and the attendance by Shareholders representing at least one third of the total shares issued remains unfulfilled, the chairperson shall announce that the meeting is aborted. In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.

When it has been postponed twice and the majority is still not fulfilled yet the attendance by Shareholders representing at least one-third of total shares already issued is met, a tentative resolution may be reached as required by Article 175 Paragraph 1 of the Company Act and each shareholder shall be informed of the tentative resolution that the meeting will be called for again within one month. If the meeting is held in the form of a video conference and Shareholders intend to attend the video conference, they shall sign up again with the Company according to Article 6.

When, prior to 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 10 Discussion of Proposals

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

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene that is not the Board of Directors.

The 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 11 Words from Shareholders

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.

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

Article 12 Calculation of Voting Shares and Recusal System

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

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

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as 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 exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3% of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13 Voting and Votes Monitoring and Counting of a Proposal

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

When the Company holds a shareholder meeting, it shall adopt 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 the Company avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, However, this does not apply when a declaration is made to cancel the earlier declaration of intent.

Once the voting right is exercised by a shareholder in writing or electronically, if the shareholder wants to attend the meeting in person or through video conferencing, the expressed opinion regarding the exercise of voting right stated in the preceding paragraph shall be canceled in the same way the voting right was previously exercised no later than two days prior to 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.

Except as otherwise provided in the Company Act and in the Company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the 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 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 a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

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

Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the 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 virtual shareholders' meeting, after the chairperson declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the

chairperson announces the voting session ends or will be deemed abstained from voting.
In the event of a virtual shareholders' meeting, votes shall be counted at once after the chairperson announces the voting session ends, and results of votes and elections shall be announced immediately.
When the Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders' meeting in person, they shall revoke their registration two days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online.
When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for extraordinary motions, they may not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14 Elections

When directors are elected during a shareholders' meeting, related election regulations established by the Company shall be followed and the voting results shall be announced on the spot, including the list of elected directors and the number of votes each of them received and the list of director candidates who were not elected and the number of votes each of them received.
The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitors and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit based on Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Article 15 Meeting Minutes and Signature

Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chair of the meeting and shall be distributed to all shareholders within 20 days after the close of the meeting. The preparation and distribution of the minutes may be effected by means of electronic transmission.
The meeting minutes of the preceding paragraph may be distributed by means of a public announcement made through the Market Observation Post System (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 the Company.
Where a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with

shall also be included in the minutes.

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

Article 16 External Announcement

The number of shares obtained by solicitor, that represented by the proxy, and that represented by Shareholders attending the meeting in writing or electronically shall be clearly disclosed in the venue of the shareholders' meeting on the date of the shareholders' meeting through a statistical chart prepared in the format required. In the event of a virtual shareholders' meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

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

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (GreTai Securities Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17 Maintaining Order in the Venue

Staff handling administrative affairs of the shareholders' meeting shall wear identification badges or arm-bands.

The chair may direct the proctors or security guards to assist in maintaining order of the meeting venue. While maintaining order in the meeting, all proctors or security guards shall wear arm bands reading "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 the Company, the chair may prevent the shareholder from doing so.

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 18 Break and Continuation of Assembly

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 shareholders meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

Article 19 Disclosure of Information about Video-Conferencing

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

Article 20 Locations of Chairperson and Clerk of a Video-conference Shareholders' Meeting

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

Article 21 Management of Disconnection

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

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders' meeting online shall not attend the postponed or resumed session.

For a meeting that shall be rescheduled or continued as required by Paragraph 1, Shareholders who had signed up for the original meeting through video conferencing and had checked in yet did not take part in the rescheduled or continued meeting shall have the number of shares they represented and the voting rights and election rights they exercised in the original shareholders' meeting included in the total number of shares expected to be represented and the voting rights and election rights to be exercised in the rescheduled or continued meeting.

In the event that the shareholders' meeting is rescheduled or continued as required by Paragraph 1, there is no need to discuss and decide again on proposals for which voting and ballot counting were already completed and the voting results or lists of directors-elect were announced.

For a shareholders' meeting held in a physical location where Shareholders may also take part through video conferencing, if video conferencing cannot be continued under the circumstances indicated in Paragraph 1, as long as the total number of shares represented in the physical location reaches a quorum (excluding the number of Shareholders participating through video conferencing), the meeting shall be continued. There is no need to reschedule or continue the meeting as required by Paragraph 1.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

For a rescheduled or continued meeting as required by Paragraph 1, the Company shall have related prior preparations done according to the date of the original shareholders' meeting and respective requirements under required by Article 44-20 Paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under the second half of Article 12, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company hall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under the second paragraph.

Article 22 Management of Digital Difference

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

Article 23 These Rules, and any amendments hereto, shall be implemented after adoption by shareholders meetings.

Article 24 These Rules were prepared on May 23, 2017.

The first amendment occurred on May 6, 2019.

The second amendment occurred on May 5, 2020.

The third amendment occurred on August 20, 2021.

The fourth amendment occurred on May 27, 2022.