UnicoCell BIOMED
向榮生醫科技股份有限公司

Stock Code:6794

UNICOCELL BIOMED CO., LTD.

2026 Annual General Shareholders' Meeting

Agenda Handbook

幹細胞科技 研發與應用

Life & Quality Promise #Science

Time: May 20, 2026

Location: No. 65, Lane 77, Xingai Road, Neihu District, Taipei City
(8F Meeting Room)

Table of Contents

Eight. Appendix

UNICOCELL BIOMED CO., LTD. 2026 Regular Shareholders' Meeting Agenda

Convening method: Physical meeting of shareholders

Meeting time: May 20, 2026 (Wednesday) at 09:00 AM

Venue: No. 65, Lane 77, Xingai Road, Neihu District, Taipei City (8F Meeting Room)

I. Call the meeting to order (announce the total number of shares represented by the attending shareholders)

II. Address by the Chair

III. Report Items

Motion 1. The Company's 2025 Business Report

Motion 2. Audit Committee's 2025 Financial Statements Review Report

Motion 3. The Company's Losses Amounted to One-Half of the Paid-In Capital Report

Motion 4: Report on the 2025 First Private Placement of Common Share Implementation

Motion 5: Report on the Company's 2025 Director Remunerations

IV. Ratifications

Motion 1. Proposal for the 2025 Annual Business Report and Finance Statements

Motion 2. Proposal for the 2025 Deficit Compensation

V. Election Matters

Motion 1: Motion of full re-election of nine directors (three independent directors included)

VI. Discussions

Motion 1. Motion to lift non-competition restrictions for the newly elected directors

Motion 2. Proposal to amend the "Regulations Governing the Acquisition and Disposal of Assets"

Motion 3. Proposal to amend the "Articles of Incorporation"

Motion 4. Proposal for the Company's 2026 Plan to Execute First Ordinary Share Private Placement

Motion 5: Issuance of new restricted employee shares of the Company in 2026

VII. Extraordinary Motion

VIII. Adjournment

Report Items

Motion 1:

Cause: The Company's 2025 Business Report, submitted for review.

Description: Please refer to Attachment 1 (p. 13~17) for the 2025 Business Report

Motion 2:

Cause: Audit Committee's 2025 Financial Statements review report, submitted for review.

Description: Please refer to Attachment 2 (p. 18) for the Company's 2025 Audit Report.

Motion 3:

Cause: The Company's Losses Amounted to One-Half of the Paid-In Capital Report, submitted for review.

Description: The Company's audited financial statements for 2025, audited by a CPA, show accumulated losses of NT$720,201 thousand, which is half of the company's paid-in capital at the end of 2025 of NT$636,370 thousand. This shall be reported to the shareholders' meeting according to Article 211 of the Company Act.

Motion 4:

Cause: The 2025 First Common Share Private Placement Report, submitted for review.

Description: I. To replenish working capital, the Company passed a common stock private placement at the regular shareholders' meeting on May 20, 2025, which shall be handled in three installments within one year from the shareholders' meeting resolution date. Considering objective market factors, the Company has not yet processed or issued 20,000 thousand shares of the remaining three tranches. Since the private placement will expire on May 19, 2026, the Company intends to terminate the private placement.

Motion 5:

Cause: The Company's 2025 Director Remuneration Report, submitted for review.

Description: I. The policy, system, standard, and structure of general directors' and independent directors' remuneration and the association between the amount of remuneration and the responsibilities and risks assumed, time spent, and other factors:

(I) Pursuant to the Company's Articles of Incorporation, the remuneration of the directors is based on their contribution and industry standards.

(II) The Company's Articles of Incorporation also specify that, if there is a balance after offsetting the accumulated deficit from the profit of the current year, the remuneration for directors shall not exceed 3% of such balance.

(III) In accordance with the Company's Remuneration Committee's organizational charter, the Company's Remuneration Committee evaluates the Company's directors' and managerial officers' remuneration policy and system in a professional and objective manner and makes recommendations to the Board of Directors for their reference in decision-making.

II. Please refer to Attachment 3 (p. 19) for the 2025 Director Remuneration Report.

Ratifications

Motion 1: (Proposed by the Board of Directors)

Cause: Proposal for the 2025 Business Report and Financial Statements.

Description: I. The Company has prepared its 2025 Business Report and Financial Statements (including the Balance Sheet, Income Statement, Statement of Changes in Equity, and Cash Flow Statement) according to the relevant regulations. It has been resolved by the 15th meeting of the 5th board of directors on February 25, 2026.

II. The preceding Financial Statements and the unqualified audit report issued by CPAs Guan-Hung Lin and Fang-Yu Wang of PwC Taiwan have been submitted along with the Business Report to the Audit Committee for review.

III. Please refer to Attachment 1 (p. 13-17) and Attachment 4 (p. 20-29) for the 2025 Business Report, the CPA Audit Report, and the preceding Financial Statements.

Resolution:

Motion 2: (Proposed by the Board of Directors)

Cause: Proposal for the 2025 Deficit Compensation.

Description: I. The Company has suffered a loss for 2025 and has prepared a Deficit Compensation Statement, which has been approved by the 10th Board of Directors Meeting of the 5th Term on February 25, 2026.

II. Please refer to Attachment 5 (p. 30) for the 2025 Deficit Compensation Statement.

Resolution:

Election matters

Motion 1: (Proposed by the Board of Directors)

Cause: Motion of full re-election of nine directors (three independent directors included)

Description:
I. The term of office of the directors (including independent directors) of the Company will end on June 29, 2026. The Company intends to re-elect all Directors (including independent directors) at the 2026 annual shareholders' meeting.

II. In accordance with the Company's Articles of Incorporation and relevant laws and regulations, it is proposed to elect nine seats of directors, including six general directors and three independent directors. The election of directors is based on a nomination system. The term of office for the new directors will be from May 20, 2026 to May 19, 2029, for a term of three years.

III. Please refer to Attachment 6 (p. 31-32) for the list of director (including independent directors) candidates, along with their education, experience, and shareholdings.

IV. To accommodate this full board election, all current directors automatically resigned upon completion of the re-election at the annual shareholders' meeting.

V. Please elect.

Election results:

Discussions

Motion 1: (Proposed by the Board of Directors)

Cause: Motion to lift non-competition restrictions for the newly elected directors.

Description:
I. According to Article 209 of the Company Act, a director who engages in activities for themselves or others within the Company's business scope must explain the main content of their actions to the shareholders' meeting and obtain their approval.

II. Please refer to Attachment 6 (p. 31–32) for information on directors' other positions.

Resolution:

Motion 2: (Proposed by the Board of Directors)

Cause: Proposal to amend the "Regulations Governing the Acquisition and Disposal of Assets"

Description:
I. According to letter Jin-Guan-Zheng-Fa-Zhi No. 1140383333 issued by the Financial Supervisory Commission on July 24, 2025, the Company proposes to amend its "Procedures for Acquisition or Disposal of Assets."

II. Please refer to Attachment 7 (p. 33~35) for the “Regulation Governing the Acquisition and Disposal of Assets” amendment comparison table.

Resolution:

Motion 3: (Proposed by the Board of Directors)

Cause: Proposal to amend the “Articles of Incorporation”

Description: I. To meet the Company's operational needs, certain provisions of the "Articles of Incorporation" are proposed for amendment.

II. Please refer to Attachment 8 (p. 36~37) for the "Articles of Incorporation" amendment comparison table.

Resolution:

Motion 4: (Proposed by the Board of Directors)

Cause: Proposal for the Company’s 2026 Plan to Execute First Ordinary Share Private Placement.

Description: I. The Company intends to issue new ordinary shares with a par value of NT$10 each via a private placement to replenish its operating funds. The Company intends to issue no more than 20,000 thousand ordinary shares in the private placement, with the total amount determined by the actual private placement price and number of shares. The 2026 regular shareholders’ meeting is proposed to fully authorize the board of directors to handle the matter. The private placement shall be completed in three stages within one year after the resolution of the regular shareholders’ meeting.

II. According to Article 43-6 of the “Securities and Exchange Act” and the “Directions for Public Companies Conducting Private Placements of Securities,” the matters related to the common share private placement are as follows:

(I) Basis and reasonableness of price setting:

1. Price Determination for the Common Share Private Placement:

(1) For the private placement, the reference price shall be determined either by taking the simple arithmetic average of the closing prices of ordinary shares for 1, 3, or 5 business days before the pricing date (chosen at discretion), after adjusting for rights issues and dividends, and adding back the post-capital reduction ex-rights share price, or by taking the simple arithmetic average of the closing prices of ordinary shares for the 30 business days prior to the pricing date, after adjusting for rights issues and dividends, and adding back the post-capital reduction ex-rights share price. The higher of these two calculated prices will be the reference price.

(2) The actual price shall be no less than 80% of the reference price. However, the shareholders’ meeting is proposed to authorize the board of directors to determine the actual pricing date and the private placement price

according to the legal regulations, depending on the situation of the specific persons designated and the market conditions at that time.

2. The price-setting method for this private placement is according to the provisions of the "Directions for Public Companies Conducting Private Placements of Securities." It is considered reasonable in that the privately placed securities have a three-year transfer restriction.

(II) The method for selecting specific persons:

1. The targets of this private placement for ordinary shares shall be placees qualified according to Article 43-6 of the Securities and Exchange Act and are restricted to specific parties specified by Decree Jin-Guan-Zheng-Fa-Zi No. 1120383220 promulgated by the FSC on September 12, 2023. The matter shall be handled according to relevant laws and regulations.
2. If the placees are strategic investors, their selection method and purpose are to assist with the resources needed for our Company's operations, help expand the business scope, and enhance the Company's competitive advantage.
3. If the placees are strategic investors, they need to promote our Company's operational growth, expand the company's operational scale, and introduce strategic investors who will benefit the future product and market development of our company, which is necessary for the Company's long-term development.
4. If the placees are strategic investors, their expected benefits are to strengthen the Company's competitiveness, improve operational performance, and positively impact shareholder equity.
5. The Company currently has no specific persons determined, and the 2026 regular shareholders' meeting is proposed to fully authorize the board of directors to handle matters related to the determination of specific persons.

(III) The necessary reasons for conducting a private placement:

1. The reason for not adopting a public offering is to meet the operational capital needs required for our company's various biotechnology and pharmaceutical research and development projects. If capital is raised through the issuance of securities by public offering, it may be challenging to successfully obtain the necessary funds in a short period. Considering that private placement is relatively timely and convenient for raising capital, we plan to raise funds from specific persons through private placement.
2. The expected issuance amount, use of funds, and benefits:

Expected number of issuances	Expected issuance amount	Expected fund use purpose	Expected benefits to be achieved
First time	1,000~20,000 thousand shares	To replenish the Company's operating funds to support the various	It is expected to support the capital needs required for the various
Second time	1,000 to 19,000 thousand shares, depending on the situation of the previous		

	private placement, with a total amount not exceeding 20,000 thousand shares.	biotechnology and pharmaceutical research and development plans of our Company and the needs of future long-term operational development.	biotechnology and pharmaceutical research and development plans of our Company and to improve the financial structure.
Third time	Depending on the situation of the first two private placements, with a total amount not exceeding 20,000 thousand shares.		

III. The ordinary shares issued in this private placement can only be transferred to the entities specified in Article 43-8 of the Securities and Exchange Act within three years of delivery. After three years from the delivery date, the Company may apply to the competent authority for a public offering according to relevant laws and regulations. The other rights and obligations are the same as those of the ordinary shares already issued by the Company.

IV. The main content of this private placement plan, including the actual number of shares privately placed, the private placement price, the conditions of the private placement, the planned items, and the expected benefits to be achieved, as well as other matters not yet completed, are proposed to be authorized by the 2026 regular shareholders' meeting to the board of directors to adjust, determine, and handle according to market conditions. In case of changes in laws and regulations, instructions from the competent authority for amendments, or the need to set or revise due to objective market conditions, the 2026 regular shareholders' meeting is proposed to fully authorize the board of directors to handle the matters.

V. The "Directions for Public Companies Conducting Private Placements of Securities" provided that: "if there has been, is, or will be any significant change in managerial control during the period from one year before the board of directors resolves on the private placement of securities to one year from the delivery date of those privately placed securities, the company must engage a securities underwriter to provide an assessment opinion on the necessity and reasonableness of conducting the private placement. This opinion should be stated in the notice convening the shareholders' meeting, serving as a reference for shareholders to decide whether to agree." Additionally, based on the "Q&A on the Private Placement System of Securities" issued by the Financial Supervisory Commission, a significant change in management rights is defined as follows: "A change to one-third or more of directors has occurred, provided that this rule does not apply if more than half of the issuer's directors are controlled by the original major shareholders before and after such change." For the Company, there have been no changes involving more than one-third of the directors within one year before the board of directors resolved to carry out the 2026 first private placement of ordinary shares on February 25, 2026. Therefore, there is no need to seek an assessment opinion from a securities underwriter regarding the reasonableness and necessity of transferring management rights in this private placement.

VI. The Company has responded to the Securities and Futures Investors Protection Center's Letter Zheng-Bao-Fa-Zi No. 1150000786 issued on March 23, 2026. Please refer to Attachment 9 (p.38~40) for responses regarding the common stock private placement-related questions.

Resolution:

Motion 5: (Proposed by the Board of Directors)

Cause: Issuance of the 2026 restricted employee shares

Description:

I. In order to attract and retain the talent needed by the Company, the Company intends to issue new restricted employee shares for 2026 in accordance with Article 267 of the Company Act and the "Regulations Governing the Offering and Issuance of Securities by Public Companies" ("Offering Regulations") issued by the Financial Supervisory Commission.

II. The new restricted employee shares to be issued will be filed with the competent authority at once or several tranches within one year from the date of the shareholders' meeting resolution and issued once or by tranches within two years from the date the competent authority approves the filing. The actual issuance date will be determined by the Chairman with authorization from the Board of Directors.

III. The main descriptions regarding the issuance of new restricted employee shares are as follows:

(I) Total issuance amount: The total amount of issuance for the new restricted employee shares is NT$10,000,000, with a par value of NT$10 per share, for a total of 1,000,000 common shares issued.

(II) Issuance conditions:

1. Issue price: The new restricted employee shares for employees are issued free-of-charge, and the issue price is NT$ 0.

2. Vesting conditions:

(1) From receiving new restricted employee shares (i.e., the base date for the capital increase), to each following time point, if the employees who remain employed, and achieve the Company's operational goals and personal performance indicators, their vested shares are received each year at the following proportions;

A. Employed for one full year: 20%

B. Employed for two full years: 30%

C. Employed for three full years: 50%

(2) Operational objectives:

In case the Company achieves one of the following conditions during the year prior to each vesting day:

A. Commercial launch approved with the drug permit license or drug permit license with additional provisions

B. International licensing contract signing fee received.

C. Based on the financial statements audited and attested by CPAs for the year prior to the vesting date, the operating revenue increased by 100% or more compared to the previous year, or Income before tax increased by 100% or more compared to the previous year, with either condition being sufficient. Provided, when Income before tax for the previous year were negative or zero, the condition of Income before tax growth in this subparagraph does not apply, and the operating revenue growth condition shall prevail.

(3) Personal performance indicators:

The most recent annual appraisal following the vesting period was rated “A” (inclusive) or higher.

1. Type of shares to be issued: Common shares of the Company.

2. The treatment of employees when failing to meet the vesting conditions: If an employee fail to meet the vesting conditions, the Company will retrieve the shares without compensation and cancel them. Other matters will be handled according to Paragraph (IV), Article 5 of the Company’s issuance Procedures.

(III) Employees’ eligibility and the number of shares to be allocated or subscribed:

1. Employee eligibility: limited to permanent employees who have been on board on the vesting date of the new restricted employee shares, and these who eligible for the shares are: 1. These who have a strong connection to the Company’s future goals and strategic development; 2. With personal performance of considerable value to the Company; and 3. Be core new hires. The employee may receive the shares, and the actual number of new restricted employee shares they may receive, will be proposed by the Company based on employees’ seniority, job grade, work performance, overall contribution, and special achievements. After initial review by the Chairman, such proposal must be submitted to the Remuneration Committee or the Audit Committee for approval, and then to the Board of Directors for approval. However, if an employee who is granted shares is a managerial officer of the Company or a director with employee status, the grant must first be approved by the Remuneration Committee and then submitted to the Board of Directors.

2. Number of shares to be allocated: the cumulative number of shares that may be subscribed by any employee under paragraph 1, Article 56-1 of the Regulations, plus the total number of new restricted employee shares they have obtained, the sum shall not exceed 0.3% of the total number of issued shares. Furthermore, the sum plus the cumulative number of new restricted employee shares that may be subscribed by a single grantee pursuant to

paragraph 1, Article 56-1 of the Regulation, shall not exceed 1% of the total number of issued shares. However, those specifically approved by the central competent authority as special projects are not subject to the aforementioned restrictions. If the competent authority updates any relevant requirements, the determination and calculation of the aforementioned share amount shall be handled in accordance with the Regulations and other applicable requirements.

(IV) Reasons for offering the new restricted employee shares: To attract and retain the professionals needed by the Company, and to motivate employees for long-term service, improve their loyalty and productivity, in order to create profits for the Company and shareholders.

(V) The amount that may be expensed, the dilutive effect on the Company's earnings per share, and other matters affecting shareholders' equity:

1. Amount that may be expensed: The Company shall measure the fair value of the shares on the grant date and recognize the related expenses over the vesting period. The maximum number of new restricted employee shares proposed for issuance by resolution of the 2026 annual shareholders' meeting is 1,000,000 shares, to be issued at NT$ 0 per share. The estimated expense is approximately NT$83,000 thousand (based on the closing price of NT$83.00 on April 7, 2026). If the calculation is based on the issuance on July 1, 2026, the estimated amount to be expensed from 2026 to 2029 will be NT$ 21,442 thousand, NT$ 34,583 thousand, NT$ 20,058 thousand, and NT$ 6,917 thousand respectively.

2. The dilutive effect on earnings per share and other matters affecting shareholders' equity: Based on the number of shares issued as of March 22, 2026 (i.e. 63,637,000 shares), the estimated reduction in earnings per share after expensing the issuance from 2026 to 2029 is NT$ 0.34, NT$ 0.54, NT$ 0.32 and NT$ 0.11, respectively.

IV. Please refer to Attachment 10 (p.41~45) for the Company's 2026 New Restricted Employee Share Issuance Procedures.

V. The terms and conditions for this issuance of new restricted employee shares may be revised or amended if instructed by the competent authority, the relevant laws and regulations are amended, or if the financial market situation or objective environment requires such revisions or amendments. It is proposed that such matter will be submitted to the shareholders' meeting for authorization of the Board of Directors to handle it in its entirety.

Resolution:

Extraordinary Motion

Adjournment

Attachment 1

Unicocell Biomed Co., Ltd.

2025 Business Report

Dear Shareholders:

First, I would like to thank all shareholders for their continued support of the Company. Thanks to the efforts of the Company's management team, some key R&D milestones have been achieved to date in 2025. First, Phase 3 of the clinical trial for knee osteoarthritis was completed the participation of the las patient in November 2025. Once the data is unblinded and the efficacy and safety results are confirmed, the Company will actively pursue a drug permit license application in Taiwan and subsequent commercialization plans. The clinical trial for the treatment of chronic kidney disease was granted "Fast Track" designation by the U.S. Food and Drug Administration (FDA) in March 2025, and the Phase 3 of investigation of new drug (IND) was officially filed to the U.S. FDA in December 2025. The trial will then be proceeded to Phase 2/3 of clinical trials in Taiwan. The Company is still ahead of its domestic and foreign peers in the progress of these two clinical trials. In addition, the Company obtained PIC/S GMP pilot plant certification in March 2025, and its Minquan Plant also received certification from the Pharmaceuticals and Medical Devices Agency (PMDA) as an Overseas Cell Processing Center (CPC). These certifications demonstrate that the Company's products and new cell therapies have been recognized for their quality systems by the national and internationally advanced medical authorities. Domestically, the Company was successfully transferred from the emerging stock market to the regular stock market of TWSE on October 16, 2025, further enhancing its visibility in the capital market and flexibility in capital utilization, and laying a more solid foundation for future operations and the advancement of key milestones. In terms of business promotion, we have also seen steady progress. Besides collaborating with the NCB Group in Korea to jointly expand into the Korean and Japanese exosome cosmetic market, we have also secured a cosmetic license from the health authorities of the Philippines for stem cell-derived exosome products, and continuously expand overseas markets.

Looking to 2026, other than promoting each clinical trial as planned, the Company will continue to promote the sales of various products and businesses. It is expected that the revenue will continue to grow compared to 2025. The following is a report on the Company's operating status in 2025 and the outlook for the future:

I. Operating Results for 2025

(I) Implementation results of the business plan

UnicoCell is a company focusing on new drug research and development of allogeneic stem cells. At present, the new drug is still in the clinical trial stage without revenue. However, in the process of new drug development, the stem cells are the core of the development of other revenue-generating items. Respectively, the items are (1) the patent process technology of stem cell secretome rich in exosomes, which can be used as the raw material for cosmetics and skin care products, (2) the autologous cell treatment technology implemented in accordance with the "Regulations Governing the Application or Use of Specific Medical Techniques or Examinations, or Medical Devices", (3) the world's only exclusive patent medical-grade ultra-low temperature storage containers, (4) Contract Development and Manufacturing Organization (CDMO) for stem cell production, and (5) ISO testing services.

The net operating income of the Company's consolidated comprehensive income statement for 2025 was NT$30,103 thousand, the operating loss was NT$(130,278) thousand, the net loss for the period was NT$(114,836) thousand, and the basic loss per share after tax was NT$(1.89).

(II) Analysis of Financial Income, Expenditure, and Profitability

Unit: NTD Thousand; %

Item / Year		2024	2025
Financial income and expenditure	Net operating revenue	31,881	30,103
	Gross profit	20,570	18,977
	Operating loss	(102,920)	(130,278)
	Net loss for this period	(93,072)	(114,836)
	Net loss attributable to owners of the parent company	(93,072)	(114,836)
Profitability	Return on assets (%)	(12.52)	(13.17)
	Return on shareholders' equity (%)	(14.53)	(14.82)
	Ratio of net income before tax to paid-in capital (%)	(15.93)	(18.05)
	Profit margin (%)	(291.94)	(381.48)
	Loss per share	(1.62)	(1.89)

(III) R&D Status:

The Company's key R&D achievements in 2025 include:

1. The research findings from the Phase 1/2 clinical trial of the novel Chronic Kidney Disease (CKD) drug, ELIXCYTE®-CKD, have been published in the international journal Stem Cells Translational Medicine. The results demonstrate the potential efficacy of stem cell therapy in delaying the progression of CKD, alongside favorable safety and tolerability profiles. These findings provide critical data support for the dosage design of subsequent Phase 3 clinical trials.
2. The real-world data study of the new stem cell drug ELIXCYTE®-CKD for chronic kidney disease was published in the international journal, "Clinical and Translational Science." The study shows the excellent performance of ELIXCYTE®-CKD stem cell therapy compared to real-world data.
3. Animal trials conducted in collaboration with Linkou Chang Gung Memorial Hospital showed that ELIXCYTE®-OA can reduce inflammation, slow cartilage degradation, and stabilize cartilage structure. The trials also found that stem cell therapy for early-stage arthritis had a beneficial effect on joint protection and reduced inflammation. The results of this project were published in the international journal, "International

Immunopharmacology" and provide strong scientific evidence to support future drug applications.

4. The Phase 3 of the clinical trial for the new stem cell drug ELIXCYTE® for, treating the knee osteoarthritis, completed the participation of the last patient in November 2025. Subsequently, the unblind will be conducted after a one-year follow-up. After the unblind is completed and the efficacy and safety results are confirmed, the Company will promote the drug permit license application in Taiwan and the commercialization plan.
5. The new drug for chronic kidney disease ELIXCYTE®-CKD received "Fast Track" designation from the US FDA and a Phase 3 of investigation of new drug (IND) was submitted to the US FDA in December 2025.
6. The cell preparation facility passed inspection by the Ministry of Health and Welfare and obtained PIC/S GMP pilot plant certification. It supports late-stages of clinical trials and commercial mass production and provides cell preparation CDMO contract manufacturing services.

Looking to the future, UnicoCell will proceed to focus on the new stem cell drug ELIXCYTE® as the main product, and actively promote the progress of clinical trials and market deployment. At the same time, we will also begin to develop the mass production technology of stem cell production and the medical application of stem cell secretome products. We hope that through regenerative medicine and cell therapy applications, we are able to provide effective treatment that is different from traditional medicine.

Products	Indications
ELIXCYTE®	Osteoarthritis of the knee
	Chronic kidney disease (CKD)
	Parkinson's Disease
	Frailty in old age
Exosome stem cell secretome	Degenerative eye diseases

II. Business Plan Overview and Future Development Strategy for the Next Year

(I) Business Strategy

Based on science, the Company focuses on the research of stem cells in the treatment of geriatric degenerative diseases, and will cooperate with domestic and foreign R&D units in the biomedical field to develop new stem cell drugs and the application of stem cell technology. Additionally, the Company will expand its global presence and establish channels of collaboration with business partners to promote the widespread use of cell therapy.

(II) Operational Goals

1 Cell Therapy

1.1. "Regenerative Medicine Act" for treating degenerative arthritis

We continue to explore cooperation with medical institutions for the program with one liposuction for multiple treatments, to facilitate patients to avoid the inconvenience of multiple liposuction for multiple treatments.

1.2. Development of new stem cell drug ELIXCYTE ® for clinical application

1.2.1. Osteoarthritis of the knee

The Phase 3 of clinical trials has completed the participation. Following the official launch of the two acts regarding the generative therapy in 2026, the Company sought a provisional drug permit license with additional provisions, with the ultimate goal of licensing or securing the drug permit license.

1.2.2. Chronic Kidney Disease

A Phase 3 of investigation of new drug (IND) was file to the U.S. FDA in December 2025. In the short term, the Company will consult with regulators regarding advancement to the next stage of clinical trials. Following the formal effectiveness of the two acts regarding the regenerative therapy in 2026, the Company will seek a provisional drug permit license with additional provisions, with the ultimate goal of licensing or securing the drug permit license.

1.2.3 Preclinical Research

Conducting preclinical studies on Parkinson's disease and age-related frailty.

2. Stem cell secretome and exosome derivative products

The Company's stem cell secretome with rich exosome obtained Master File (MF) approval from the U.S. FDA. Now we supply stem cell secretome from different sources depending on regulations in different countries. In line with the Taiwanese government's regulations on opening up human-derived exosomes as raw materials for cosmetics, the Company will also actively promote the application of human-derived exosomes. In the short term, stem cell secretome will be sold as raw materials for skin care products, and the sales of exosomes from different sources will be strengthened. In the medium and long term, medical-related applications will be developed to enhance the application value of stem cell secretome products manufactured in accordance with pharmaceutical specifications.

3. Ultra-low temperature storage containers for biopharmaceutical storage

We will seek domestic distributors to assist with marketing and product sales, and establish global sales base.

4. ISO Testing Services

We have passed the TAF ISO 17025 certification. The revenue from this business has continued to grow, and we will continue to promote cooperation with peers and academic research institutions.

5. CDMO for stem cell production

The Company's cell preparation facility has passed inspection by the Ministry of Health and Welfare and obtained PIC/S GMP pilot plant certification, enabling support for late-stage clinical trials and commercial mass production. In the short term, the Company plans to offer cell preparation contract manufacturing services. For mid- and long term, it will provide the technologies of stem cell mass production using bioreactors for accommodating customers' need to provide the cell preparation production OEM services with GMP pharmaceutical specifications.

6. International technology transfer and licensing cooperation

Position for the multi-country multi-center clinical trials of ELIXCYTE® and the future market. We will seek partners in other countries or regions to jointly develop the follow-up R&D and sales of ELIXCYTE ® through strategic alliances or product licensing.

(III) Important Production and Marketing Policies

1. Production Policy

For products ready for commercialization, we will continue to expand our new sales customers in the future and consider the inventory of existing products to achieve a balance between production and sales.

2. Sales policy

The Company will continue to improve its various marketable products and their applications and strive to increase product visibility and customer numbers, thereby increasing product sales and revenue.

The journey of developing new drug is far more longer than the general merchandises. We are honored to have your continued support in facing the challenges of 2025. UnicoCell Biomed is moving forward at the defined paces, and will continuously catch and create opportunities. We will continue to seize and create opportunities to strive for good performance for our shareholders.

Chairman: I-Wen Tsai

General Manager: I-Pei Hung

Attachment 2

UnicoCell Biomed Co., Ltd.
Audit Committee's Review Report

The board of directors has prepared the Company's 2025 Business Report, Financial Statements, and Deficit Compensation proposal, among which the Financial Statements have been audited by CPAs Guan-Hung Lin and Fang-Yu Wang of PwC Taiwan, and an audit report has been issued.

The Audit Committee has reviewed the preceding Business Report, Financial Statements, and Deficit Compensation proposal, and no discrepancies were found. Accordingly, they are reported according to the relevant provisions of the Securities and Exchange Act and the Company Act and submitted for your review.

UnicoCell Biomed Co., Ltd.

Audit Committee convener: Su-Lan Lin

February 25, 2026

Attachment 3

Unicocell Biomed Co., Ltd.
Remuneration paid to directors in 2025

Unit: NTD Thousand; thousand shares; %

Job title	Name	Director remuneration								The sum of A, B, C and D and its percentage to net income after tax		Remuneration for concurrently serving as an employee								The total amount of the seven items A, B, C, D, E, F, and G and their proportion to the net income after tax		Remuneration received from the invested companies other than the subsidiaries and the parent company
		Remuneration (A)		Severance pay and pension (B)		Director remuneration (C)		Operational implementation costs (D)				Salaries, bonuses and allowances (E)		Severance pay and pension (F)		Remuneration to employees (G)						
		UnicoCell	All companies included in the financial statements	UnicoCell	All companies included in the financial statements	UnicoCell	All companies included in the financial statements	UnicoCell	All companies included in the financial statements	UnicoCell	All companies included in the financial statements	UnicoCell	All companies included in the financial statements	UnicoCell	All companies included in the financial statements	UnicoCell		All companies included in the financial statements		UnicoCell	All companies included in the financial statements	
																Cash Amount	Share Amount	Cash Amount	Share Amount			
Chairman	I-Wen Tsai	-	-	-	-	-	-	15	15	15 (0.01%)	15 (0.01%)	4,472	4,472	-	-	-	-	-	-	4,487 (3.91%)	4,487 (3.91%)	-
Director	Representative of Chiteng Co., Ltd.: Hsieh, Hsiu-mei	-	-	-	-	-	-	15	15	15 (0.01%)	15 (0.01%)	-	-	-	-	-	-	-	-	15 (0.01%)	15 (0.01%)	-
Director	Yu-Cheng Chiu	-	-	-	-	-	-	12	12	12 (0.01%)	12 (0.01%)	-	-	-	-	-	-	-	-	12 (0.01%)	12 (0.01%)	-
Director	Chia-Fang Chang	-	-	-	-	-	-	12	12	12 (0.01%)	12 (0.01%)	-	-	-	-	-	-	-	-	12 (0.01%)	12 (0.01%)	-
Director	Mei-Hwa Ling	-	-	-	-	-	-	15	15	15 (0.01%)	15 (0.01%)	-	-	-	-	-	-	-	-	15 (0.01%)	15 (0.01%)	-
Director	Representative of Shin Yang Steel Co., Ltd.: Po-Huang Li	-	-	-	-	-	-	12	12	12 (0.01%)	12 (0.01%)	-	-	-	-	-	-	-	-	12 (0.01%)	12 (0.01%)	-
Independent Director	Cheng-Jen Chen	360	360	-	-	-	-	15	15	375 (0.33%)	375 (0.33%)	-	-	-	-	-	-	-	-	375 (0.33%)	375 (0.33%)	-
Independent Director	Su-Lan Lin	360	360	-	-	-	-	15	15	375 (0.33%)	375 (0.33%)	-	-	-	-	-	-	-	-	375 (0.33%)	375 (0.33%)	-
Independent Director	Yao-Tang Shih	360	360	-	-	-	-	12	12	372 (0.32%)	372 (0.32%)	-	-	-	-	-	-	-	-	372 (0.32%)	372 (0.32%)	-

1. Please specify the policy, system, standard, and structure of director remuneration and the association between the amount of remuneration and the responsibilities and risks assumed, time spent, and other factors:
   The remuneration of independent directors shall be fixed compensation in the form of monthly payments, and they shall not participate in the Company's profit distribution.
2. In addition to the disclosure listed in the table above, the remuneration received by the directors (such as acting as a consultant for the parent company/all companies in the financial report/reinvested enterprises that are not employees) for the services provided: None.

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of UNICOCELL BIOMED CO., LTD

Opinion

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

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

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the 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 Company’s 2025 financial statements. These matters were addressed in the context of our audit of the financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Company’s 2025 financial statements are stated as follows:

Existence of financial assets at amortized cost

<u>Description</u>

Time deposits that did not meet the criteria of short-term, highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value were classified as financial assets at amortized cost; please refer to Note 4(8) for the accounting policy.

As stated in Note 6(4), the balances of financial assets at amortized cost amounted to NT$697,832 thousand, constituting 74% of total assets and associated with a high inherent risk. Therefore, the existence of financial assets at amortized cost was considered a key audit matter.

<u>How our audit addressed the matter</u>

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

A. Obtained detailed listings of cash in banks. Sent confirmation letters to all financial institutions and reviewed special terms and agreements in order to ensure the existence and rights and obligations of cash in banks.

B. Verified whether the contact information of the bank is correct.

C. Confirmed the appropriateness of classifying financial assets at amortized cost.

Responsibilities of management 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 the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of 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 professional skepticism throughout the audit. We also:

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

B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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.

E. 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.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our 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.

Lin, Kuan-Hung   Wang, Fang-Yu

For and on behalf of PricewaterhouseCoopers, Taiwan
February 25, 2026

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

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

UNICOCELL BIOMED CO., LTD.
BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 40,840	4	$ 9,571	1
1110	Current financial assets at fair value through profit or loss	6(2)	13,348	1	22,298	3
1136	Current financial assets at amortised cost	6(4) and 8	697,832	74	521,651	67
1140	Current contract assets	6(17)	208	-	398	-
1170	Accounts receivable, net	6(5)	2,980	-	2,410	-
1200	Other receivables		3,933	1	5,207	1
130X	Inventories	6(6)	8,404	1	7,782	1
1410	Prepayments	6(7)	19,613	2	20,024	3
1470	Other current assets		-	-	3,009	-
11XX	**Total current assets**		787,158	83	592,350	76
	Non-current assets					
1517	Non-current financial assets at fair value through other comprehensive income	6(3)	17,260	2	29,000	4
1600	Property, plant and equipment	6(8)	78,925	9	86,779	11
1755	Right-of-use assets	6(9)	59,116	6	65,808	9
1780	Intangible assets	6(11)	260	-	342	-
1915	Prepayments for equipment		1,756	-	1,932	-
1920	Guarantee deposits paid		1,537	-	1,678	-
15XX	**Total non-current assets**		158,854	17	185,539	24
1XXX	**Total assets**		$ 946,012	100	$ 777,889	100

(Continued)

UNICOCELL BIOMED CO., LTD.
BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current liabilities					
2130	Current contract liabilities	6(17)	$ 1,100	-	$ 6,617	1
2170	Accounts payable		1,225	-	1,974	-
2200	Other payables		11,543	1	12,120	1
2280	Current lease liabilities	6(9)	6,348	1	6,219	1
2300	Other current liabilities		512	-	200	-
21XX	**Total current liabilities**		20,728	2	27,130	3
	Non-current liabilities					
2550	Non-current provisions		4,076	1	4,030	1
2580	Non-current lease liabilities	6(9)	55,669	6	62,017	8
2645	Guarantee deposits received		104	-	104	-
25XX	**Total non-current liabilities**		59,849	7	66,151	9
2XXX	**Total Liabilities**		80,577	9	93,281	12
	Equity					
	Share capital	6(14)				
3110	Ordinary share		636,370	67	584,108	75
	Capital surplus	6(15)				
3200	Capital surplus		961,006	101	705,865	91
	Retained earnings	6(16)				
3350	Accumulated deficit		(720,201)	(76)	(605,365)	(78)
3400	Other equity interest		(11,740)	(1)	-	-
3XXX	**Total equity**		865,435	91	684,608	88
	Significant Contingent Liabilities and Unrecognised Contract Commitments	9				
	Significant events after the balance sheet date	11				
3X2X	**Total liabilities and equity**		$ 946,012	100	$ 777,889	100

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

UNICOCELL BIOMED CO., LTD.
STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for loss per share amounts)

	Items	Notes	2025 AMOUNT	2025 %	2024 AMOUNT	2024 %
4000	Operating revenue	6(17)	$ 30,103	100	$ 31,881	100
5000	Operating costs	6(6)(21)(22)	(11,126)	(37)	(11,311)	(36)
5900	Gross profit		18,977	63	20,570	64
	Operating expenses	6(21)(22) and 7				
6100	Selling expenses		(5,041)	(17)	(3,710)	(11)
6200	Administrative expenses		(36,556)	(122)	(31,136)	(98)
6300	Research and development expenses		(107,542)	(357)	(88,643)	(278)
6450	Expected credit impairment loss		(116)	-	(1)	-
6000	Total operating expenses		(149,255)	(496)	(123,490)	(387)
6900	Net operating loss		(130,278)	(433)	(102,920)	(323)
	Non-operating income and expenses					
7100	Interest income	6(4)(18)	9,355	31	7,289	23
7010	Other income	6(19)	8,085	27	5,405	17
7020	Other gains and losses	6(2)(20)	(659)	(2)	(1,379)	(4)
7050	Finance costs	6(9)	(1,339)	(4)	(1,467)	(5)
7000	Total non-operating revenue and expenses		15,442	52	9,848	31
7900	**Loss before tax**		(114,836)	(381)	(93,072)	(292)
8200	**Loss for the year**		($ 114,836)	(381)	($ 93,072)	(292)
	Components of other comprehensive income that will not be reclassified to profit or loss					
8316	Unrealised losses from investments in equity instruments measured at fair value through other comprehensive income		($ 11,740)	(39)	$ -	-
8300	**Other comprehensive loss for the year, net of tax**		($ 11,740)	(39)	$ -	-
8500	**Total comprehensive loss**		($ 126,576)	(420)	($ 93,072)	(292)
	Loss per share	6(24)				
9750	Basic loss per share		($ 1.89)		($ 1.62)	
9850	Diluted loss per share		($ 1.89)		($ 1.62)	

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

UNICOCELL BIOMED CO., LTD.
STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

			Capital Surplus					
	Notes	Ordinary share	Additional paid-in capital	Share options	Others	Accumulated deficit	Unrealised losses from financial assets measured at fair value through other comprehensive income	Total equity
Year ended December 31, 2024								
Balance at January 1, 2024		$ 556,845	$ 544,041	$ 7,830	$ 19	($ 512,293)	$ -	$ 596,442
Loss for the year		-	-	-	-	(93,072)	-	(93,072)
Total comprehensive loss		-	-	-	-	(93,072)	-	(93,072)
Issuance of shares	6(13)(14)	26,730	151,861	-	-	-	-	178,591
Employees stock options exercised	6(13)(14)	533	5,415	(4,689)	-	-	-	1,259
Employees stock options expired		-	-	(248)	248	-	-	-
Compensation cost of share-based payment	6(13)	-	-	1,388	-	-	-	1,388
Balance at December 31, 2025		$ 584,108	$ 701,317	$ 4,281	$ 267	($ 605,365)	$ -	$ 684,608
Year ended December 31, 2024								
Balance at January 1, 2024		$ 584,108	$ 701,317	$ 4,281	$ 267	($ 605,365)	$ -	$ 684,608
Loss for the year		-	-	-	-	(114,836)	-	(114,836)
Other comprehensive loss		-	-	-	-	-	(11,740)	(11,740)
Total comprehensive loss		-	-	-	-	(114,836)	(11,740)	(126,576)
Issuance of shares	6(13)(14)	50,880	247,805	-	-	-	-	298,685
Employees stock options exercised	6(13)(14)	1,382	8,808	(6,587)	-	-	-	3,603
Employees stock options expired		-	-	(1,980)	1,980	-	-	-
Compensation cost of share-based payment	6(13)	-	-	5,115	-	-	-	5,115
Balance at December 31, 2025		$ 636,370	$ 957,930	$ 829	$ 2,247	($ 720,201)	($ 11,740)	$ 865,435

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

UNICOCELL BIOMED CO., LTD.
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Loss before tax		($ 114,836)	($ 93,072)
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation charge	6(8)(9)(21)	20,238	27,225
Amortisation charge	6(11)(21)	312	353
Expected credit impairment loss		116	1
Net loss on financial assets at fair value through profit or loss	6(2)	673	1,786
Interest expense		1,337	1,464
Interest income	6(18)	(9,355)	(7,289)
Dividend income	6(19)	(742)	(252)
Share-based payments	6(13)(22)	5,115	1,388
Changes in operating assets and liabilities			
Changes in operating assets			
Current contract assets		74	279
Accounts receivable		(570)	(1,007)
Other receivables		(14)	414
Prepayments		411	(2,654)
Inventories		(622)	(2,331)
Other current assets		3,009	(2,770)
Changes in operating liabilities			
Current contract liabilities		(5,517)	6,598
Accounts payable		(749)	1,868
Other payables		(596)	2,165
Other current liabilities		312	(515)
Non-current provisions		46	-
Cash outflow generated from operations		(101,358)	(66,349)
Interest received		10,871	6,757
Dividends received		742	252
Interest paid		(1,337)	(1,464)
Income taxes paid		(228)	(715)
Net cash flows used in operating activities		(91,310)	(61,519)
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through other comprehensive income	6(3)	-	(29,000)
Acquisition of financial assets at amortised cost	6(4)	(617,992)	(601,669)
Proceeds from repayments of financial assets at amortised cost	6(4)	441,811	537,401
Acquisition of financial assets at fair value through profit or loss	6(2)	(1,712)	(24,084)
Proceeds from disposal of financial assets at fair value through profit or loss	6(2)	9,989	-
Acquisition of property, plant and equipment	6(8)(25)	(4,744)	(3,391)
Acquisition of intangible assets	6(11)(25)	(230)	(382)
Increase in prepayments for equipment		(753)	(1,932)
Decrease in guarantee deposits paid		141	707
Net cash flows used in investing activities		(173,490)	(122,350)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments of lease liabilities	6(26)	(6,219)	(6,092)
Proceeds from issuing shares	6(14)	298,685	178,591
Exercise of employee share options	6(13)(14)	3,603	1,259
Decrease in guarantee deposits received		-	(216)
Net cash flows from financing activities		296,069	173,542
Net increase (decrease) in cash and cash equivalents		31,269	(10,327)
Cash and cash equivalents at beginning of year		9,571	19,898
Cash and cash equivalents at end of year		$ 40,840	$ 9,571

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

Attachment 5

Unicocell Biomed Co., Ltd.

2025

Deficit Compensation Statement

Unit: NT$

Items	Amount	Remarks
Beginning Undistributed Earnings (Accumulated Losses)	(605,364,718)	
Add: Retrospective Applicable Impact Amount	-	
less: Adjustment for Retained Earnings for 2025	-	
Adjusted Undistributed Earnings (Accumulated Losses)	(605,364,718)	
Plus (less): Net Loss after tax for the Year 2025	(114,836,099)	
End-of-Period Accumulated Losses	(720,200,817)	

Chairman: I-Wen Tsai Managerial Officer: I-Pei Hung Head of accounting: Meng Ting Liu

Attachment 6

Unicocell Biomed Co., Ltd.
List of nominees for directors and independent directors for the 2026 shareholders' meeting

I. The list of nominees for directors is hereby submitted as required by Article 192-1 of the Company Act.

Serial number	Name	Education	Experience	Concurrent Employment Status	No. of shares held in the Company
1	I-Wen Tsai	Master of Laws, Soochow University	Special Assistant to Chairman, Cowealth Medical Holding Co., Ltd.; Finance Director, Silan Group; CFO and COO, Unicocell Biomed Co., Ltd.	Chairman and Chief Strategy Officer, Unicocell Biomed Co., Ltd.	2,491,925 shares
2	Representative of Chiteng Co., Ltd.: Hsiu-Mei Hsieh	Master of Accounting, National Chengchi University	CFO of DV Biomed Co., Ltd.; CFO and Executive Deputy General Manager of Willis Insurance Brokers Co., Ltd.; CFO of Grand Hall Enterprise Co., Ltd.	Partner, Kau Wei CPAs Firm; Supervisor, Blue Sea Offshore Transport Co., Ltd.; Independent Director, Wieson Technologies Co., Ltd.; Representative of Corporate Director, Unicocell Biomed Co., Ltd.	9,899,000 shares
3	Yupro Biomedical Services Co.	Not applicable	Not applicable	Not applicable	1,000 shares
4	Chia-Fang Chang	Bachelor, Department of Automatic Control Engineering, Feng Chia University	Director, Nan Ya Printing Circuit Board Corporation; General Manager, Nan Ya Printing Circuit Board Corporation; Director, Nan Ya Technology Corporation; Executive Vice President, Nan Ya Technology Corporation	Director, Unicocell Biomed Co., Ltd.	0 shares
5	Mei-Hwa Ling		General Manager of Willingtex Co., Ltd.	Director, Unicocell Biomed Co., Ltd.	2,688,062 shares
6	Shin Yang Steel Co., Ltd.	Not applicable	Not applicable	Not applicable	8,000,000 shares

II. The list of proposed independent director candidates is hereby submitted in accordance with the provisions of Article 192-1 of the Company Act.

Serial number	Name	Education	Experience	Concurrent Employment Status	No. of shares held in the Company
1	Cheng-Jen Chen	Bachelor of Medicine, College of Medicine, National Taiwan University	Resident, Department of Internal Medicine, NTU Hospital; Associate Professor, Internal Medicine, National Cheng Kung University; Attending Physician, National Cheng Kung University Hospital; Advisor to the Campus Development Committee, WuFeng University; Superintendent/Vice Superintendent, Chia-Yi Christian Hospital.	Attending Physician, Ditmanson Medical Foundation, Chia-Yi Christian Hospital; Chief, Dementia Integration Center, Chia-Yi Christian Hospital; Chairman, Ten Lee Chemical Industrial Corp.; Supreme Consultant, Around Taiwan Health Care Alliance; Independent Director, Unicocell Biomed Co., Ltd.	0 shares
2	Su-Lan Lin	MBA, Chung Yuan Christian University	Assistant Vice President, Finance Department, Tau Miau (Toyota) Motor Co., Ltd.	Independent Director, Unicocell Biomed Co., Ltd.	0 shares
3	Chun-Yuan Su	Bachelor of Medicine, College of Medicine, Taipei Medical University	Resident, Department of Obstetrics and Gynecology, Taipei Mackay Memorial Hospital; Chief Resident, Department of Obstetrics and Gynecology, Taipei Mackay Memorial Hospital; Attending Physician, Department of Obstetrics and Gynecology, Taipei Mackay Memorial Hospital	Director, Hsin Yueh Obstetrics and Gynecology Clinic; Chief Director, Cheasure Obstetrics and Pediatric Clinic; Director, Hsin-He Management Consulting Co., Ltd.	0 shares

Attachment 7

Unicocell Biomed Co., Ltd.

Regulations Governing the Acquisition and Disposal of Assets

Amendment Comparison Table

Article After Amendment	Current Article	Details
2.8.1.4 The type of asset acquired or disposed of is equipment used in business operations or the right-of-use asset thereof, and the transaction counterparty is not a related party, with the transaction amount meeting one of the following requirements: (1) For a public company with paid-in capital of less than NT$10 billion, the transaction amount reaches NT$500 million or more. (2) For a public company with paid-in capital of NT$ 10 billion or more, <u>but less than NT$ 50 billion</u> , and the transaction amount is NT$ 1 billion or more. <u>(3) For a public company with paid-in capital of NT$50 billion or more, and the transaction amount is 5% of the company's paid-in capital or more.</u>	2.8.1.4 The type of asset acquired or disposed of is equipment used in business operations or the right-of-use asset thereof, and the transaction counterparty is not a related party, with the transaction amount meeting one of the following requirements: (1) For a public company with paid-in capital of less than NT$10 billion, the transaction amount reaches NT$500 million or more. (2) For a public company with paid-in capital of NT$ 10 billion or more, and the transaction amount is NT$ 1 billion or more.	To accommodate the amendment to laws, the wording is modified as needed according to the Company's operational management procedures.
2.8.1.6 <u>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.</u>	(Added)	To accommodate the amendment to laws, the wording is modified as needed according to the Company's operational management procedures.
2.8.1.<u>7</u>	2.8.1.6	The order of

Article After Amendment	Current Article	Details
Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT$300 million. This shall not apply to the following circumstances:	Where an asset transaction other than any of those referred to in the preceding four subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT$300 million. This shall not apply to the following circumstances:	paragraphs was changed. Paragraph 6 was moved to paragraph 7, with minor wording modifications.
2.10 For the calculation of 10 percent of total assets under these Regulations, 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. In the case of a company whose shares have no par value or a par value other than NT$10 for the calculation of transaction amounts of 20 percent of paid-in capital under these Procedures, 10 percent of equity attributable to owners of the parent shall be substituted; for the calculation of transaction amounts of 5 percent of paid-in capital under these Procedures, 2.5 percent of equity attributable to owners of the parent shall be substituted; for calculations under the provisions of these Regulations regarding transaction amounts relative to paid-in capital of NT$10 billion, NT$20 billion of equity attributable to owners of the parent shall be substituted; for calculations under the provisions of these Regulations regarding transaction amounts relative to paid-in capital of NT$50 billion, NT$100 billion of equity attributable to owners of the parent shall be substituted	2.10 For the calculation of 10 percent of total assets under these Regulations, 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. In the case of a company whose shares have no par value or a par value other than NT$10 for the calculation of transaction amounts of 20 percent of paid-in capital under these Procedures, 10 percent of equity attributable to owners of the parent shall be substituted; for calculations under the provisions of these Regulations regarding transaction amounts relative to paid-in capital of NT$10 billion, NT$20 billion of equity attributable to owners of the parent shall be substituted.	To accommodate the amendment to laws, the wording is modified as needed according to the Company's operational management procedures.
4.1.4 The Procedures was established on 08-17-2018 The 1st amendment was made on 04-29-2019.	4.1.4 The Procedures was established on 08-17-2018 The 1st amendment was made on 04-29-	Amendment/ Revision Date

Article After Amendment	Current Article	Details
The 2nd amendment was made on 05-29-2020. The 3rd amendment was made on 10-12-2020. The 4th amendment was made on 06-30-2023. The 5th amendment was made on 06-07-2024. The 6th amendment was made on 05-20-2026.	2019. The 2nd amendment was made on 05-29-2020. The 3rd amendment was made on 10-12-2020. The 4th amendment was made on 06-30-2023. The 5th amendment was made on 06-07-2024.	

Attachment 8

Unicocell Biomed Co., Ltd.

Articles of Incorporation

Amendment Comparison Table

Article After Amendment	Current Article	Details
Article 7. The Company’s registered capital is NT$1,000,000,000 with 100,000,000 shares; each share is valued at NT$10, and the board of directors shall be authorized to issue the unissued portion in several batches. Out of the preceding authorized capital, NT$40,000,000 shall be reserved and divided into 4,000,000 shares to issue employee stock option certificates. The issuance can be carried out in installments upon resolution of the board of directors. <u>The recipients of shares transferred or granted pursuant to the Company's repurchase of its own shares in accordance with applicable laws and regulations, reservation of newly issued shares from a cash capital increase for employee subscription, issuance of employee stock option certificates, or issuance of restricted employee shares may include employees of a controlling company or a subsidiary of the Company who satisfy certain prescribed conditions.</u>	Article 7. The Company’s registered capital is NT$1,000,000,000 with 100,000,000 shares; each share is valued at NT$10, and the board of directors shall be authorized to issue the unissued portion in several batches. Out of the preceding authorized capital, NT$40,000,000 shall be reserved and divided into 4,000,000 shares to issue employee stock option certificates. The issuance can be carried out in installments upon resolution of the board of directors.	
Article 28. This Articles of Incorporation is established on 03-26-2018. The 1st amendment was made on 04-09-2018. The 2nd amendment was made on 07-25-2018. The 3rd amendment was made on 08-07-2018. The 4th amendment was made on 04-29-2019. The 5th amendment was made on 05-29-2020. The 6th amendment was made on 10-12-2020. The 7th amendment was made on 07-30-2021. The 8th amendment was made on 05-11-2022. The 9th amendment was made on 06-30-2023. The 10th amendment was made on 05-20-2025.	Article 28. This Articles of Incorporation is established on 03-26-2018. The 1st amendment was made on 04-09-2018. The 2nd amendment was made on 07-25-2018. The 3rd amendment was made on 08-07-2018. The 4th amendment was made on 04-29-2019. The 5th amendment was made on 05-29-2020. The 6th amendment was made on 10-12-2020.	

Article After Amendment	Current Article	Details
<u>The 11th amendment was made on 05-20-2026.</u>	The 7th amendment was made on 07-30-2021. The 8th amendment was made on 05-11-2022. The 9th amendment was made on 06-30-2023. The 10th amendment was made on 05-20-2025.	

Attachment 9

Letter from UNICOCELL BIOMED CO., LTD.

Address: F. 5, No. 13-20, Section 6, Minquan East Road, Neihu District, Taipei City
Clerk in charge: Meng-Ting Liu
Tel.: (02)2792-2699#805 Fax: (02)2792-7890

Recipient: Securities and Futures Investors Protection Center
Issuance date: March 26, 2026
Issuance No.: Xiang-Zi No. 1150326001
Attachment: As explained in II.

Re: Response to the Center’s Letter Zheng-Bao-Fa-Zi No. 1150000786.

Description:

I. Handled according to the Center’s Letter Zheng-Bao-Fa-Zi No. 1150000786, dated March 23 2026.

II. The Company shall provide detailed explanations regarding the questions raised in your letter regarding the ordinary share private placement to the regular shareholders’ meeting scheduled for May 20, 2026 (detailed attachments). These explanations will also be documented in the meeting minutes.

Original: Securities and Futures Investors Protection Center
Copy to: Taiwan Stock Exchange Corporation

UnicoCell Biomed Co., Ltd.

Responsible person: I-Wen Tsai

Attachment

I. The proposed private placement of ordinary shares within the upper limit of 20,000,000 shares is planned to be carried out in three installments within one year from the resolution date of the 2026 regular shareholders' meeting. However, it should be noted that the preceding private placement exceeds 31% of the Company's paid-in capital. An explanation regarding the purpose of this private placement, its impact on management rights, and its effect on shareholder equity is provided below.

(I) The Purpose of this Private Placement

This private placement serves as a fundraising tool to facilitate the introduction of long-term capital into the Company due to the Securities and Exchange Act's restriction on transferring privately placed securities within three years. Additionally, the Company aims to integrate resources with specific placees, deepening long-term cooperative relationships. This, in turn, enhances the operational funding requirements for various biomedical research and development projects within the Company.

(II) Impact on Business Rights

The Company's proposed private placement of ordinary shares does not currently have specific individuals identified. Furthermore, there are no clear candidates for the role of placee at this time. The company will adhere to the regulations outlined in Article 43-6 of the Securities and Exchange Act and the relevant provisions provided by order No. Jin-Guan-Zheng-Fa-Zi No. 1120383220 issued by the Financial Supervisory Commission on September 12, 2023, for selecting eligible placees.

In the future, the company shall prioritize those who support the management team to maintain stability in the Company's management rights when choosing placees. Additionally, considering that the directors and major shareholders still hold a significant proportion of shares, any impact on the Company's management rights is not expected to be substantial.

The "Directions for Public Companies Conducting Private Placements of Securities" provided that: "if there has been, is, or will be any significant change in managerial control during the period from one year before the board of directors resolves on the private placement of securities to one year from the delivery date of those privately placed securities, the company must engage a securities underwriter to provide an assessment opinion on the necessity and reasonableness of conducting the private placement. This opinion should be stated in the notice convening the shareholders' meeting, serving as a reference for shareholders to decide whether to agree." Additionally, based on the "Q&A on the Private Placement System of Securities" issued by the Financial Supervisory Commission, a significant change in management rights is defined as follows: "A change to one-third or more of directors has occurred, provided that this rule does not apply if more than half of the issuer's directors are controlled by the original major shareholders before and after such change." For the Company, there have been no changes involving more than one-third of the directors within one year before the board of directors resolved to carry out the 2026 first private placement of ordinary shares on February 25, 2026. Therefore, there is no need to seek an assessment opinion from a securities underwriter regarding the reasonableness and necessity of transferring management rights in this private placement.

(III) Impact on Shareholders' Equity

The funds obtained from this ordinary share private placement are primarily intended to strengthen operational capital. These funds will contribute to advancing various biomedical research and development projects within the company and support long-term operational growth. Additionally, this measure effectively improves the company's financial structure, which has a positive impact on shareholder equity.

Attachment 10

Unicocell Biomed Co., Ltd.

Procedures Governing Issuance of New Restricted Employee Shares in 2026

I. Purposes of Issuance

To attract and retain the talents needed by the Company, to motivate employees, and to enhance their loyalty to the Company, for jointly creating the interests of the Company and shareholders, the Company has established the Procedures Governing Issuance of New Restricted Employee Shares in 2026 (“Procedures”), pursuant to Article 267 of the Company Act, and the “Regulations Governing the Offering and Issuance of Securities by Securities Issuer” (“Regulations”) issued by the Financial Supervisory Commission, to leverage the functions of performance evaluation and employee motivation.

II. Period of Issuance

Within **one year** from the date of the shareholders' meeting resolution, the Company shall file the declaration in one or more tranches; and within two years from the receipt date of the notification of effectiveness of the declaration from the competent authority, the Company may issue the shares in one or more tranches as actual needs require, with the actual issuance date to be determined by the Chairman under the authorization of the Board of Directors.

III. Eligibility requirements

(I) Limited to the permanent employees who have been on board on the vesting date of the new restricted employee shares, and these who eligible for the shares are: 1. These who have a strong connection to the Company’s future goals and strategic development; 2. With personal performance of considerable value to the Company; and 3. Be core new hires.

(II) The employee may receive the shares, and the actual number of new restricted employee shares they may receive, will be proposed by the Company based on employees’ seniority, job grade, work performance, overall contribution, and special achievements. After initial review by the Chairman, such proposal must be submitted to the Remuneration Committee or the Audit Committee for approval, and then to the Board of Directors for approval. However, employees who are managerial officers or directors with employee status must first obtain approval from the Remuneration Committee; employees who are neither directors nor managerial officers must first obtain approval from the Audit Committee.

(III) The cumulative number of shares that may be subscribed by any employee under paragraph 1, Article 56-1 of the Regulations, plus the total number of new restricted employee shares they have obtained, the sum shall not exceed 0.3% of the total number of issued shares. Furthermore, the sum plus the cumulative number of new restricted employee shares that may be subscribed by a single grantee pursuant to paragraph 1, Article 56 of the Regulation, shall not exceed 1% of the total number of issued shares.

IV. Total Amount Issued

The total amount of the new restricted employee shares issued for the tranche is NT$10,000,000, with a par value of NT$10 per share, for a total of 1,000,000 common shares issued.

V. Issuance conditions

(I) Issue price: Issued at NT$0 per share, representing a bonus distribution to employees without cash consideration.

(II) Vesting conditions:

1. From receiving new restricted employee shares (i.e., the base date for the capital increase), to each following time point, if the employees who remain employed, and achieve the Company's operational goals and personal performance indicators, their vested shares are received each year at the following proportions;

   (1) Employed for one full year: 20%

   (2) Employed for two full years: 30%

   (3) Employed for three full years: 50%

2. Operational objectives:

   In case the Company achieves one of the following conditions during the year prior to each vesting day:

   (1) Commercial launch approved with the drug permit license or drug permit license with additional provisions

   (2) International licensing contract signing fee received.

   (3) Based on the financial statements audited and attested by CPAs for the year prior to the vesting date, the operating revenue increased by 100% or more compared to the previous year, or income before tax increased by 100% or more compared to the previous year, with either condition being sufficient. Provided, when income before tax for the previous year were negative or zero, the condition of income before tax growth in this subparagraph does not apply, and the operating revenue growth condition shall prevail.

3. Personal performance indicators:

   The most recent annual appraisal following the vesting period was rated "A" (inclusive) or higher.

(III) Types of shares to be issued: Common shares of the Company.

(IV) If an employee fails to meet the vesting conditions, the following measures will be taken:

1. If an employee violates these Procedures or the Trust Agreement, or breaches the Company’s employment contract, confidentiality agreement, corporate governance principles, ethical management principles, code of conduct, information security regulations, non-compete agreements, or work rules after being granted new restricted employee shares by the Company, the Company has the right to retrieve their new restricted employee shares not yet meeting the vesting conditions without compensation for cancellation.
2. General resignation (voluntary resignation/layoff/dismissal)

The new restricted employee shares that have not yet vested will be deemed unvested upon the effective date of resignation, and the Company will retrieve the shares without compensation and cancel them.

3. Leave of absence without pay:

   The new restricted employee shares that have not yet vested shall be deemed not to have met the vesting conditions on the effective date of leave of absence without pay, and the Company will retrieve the shares without compensation and cancel them.

4. Retirement

The new restricted employee shares that have not yet vested will be deemed unvested upon the effective date of retirement, and the Company will retrieve the shares without compensation and cancel them.

5. General death

For the new restricted employee shares that have not vested, the Company will retrieve the shares without compensation and cancel them in accordance with the laws.

6. Disability or death resulting from occupational disasters
   (1) If an employee becomes unable to continue working due to an occupational injury resulting in physical disability, the new restricted employee shares that have not yet vested will be vested proportionally based on the time point of the vesting schedule outlined in this Article.
   (2) In the event of death resulting from an occupational disaster, the unvested new restricted employee shares will vest for the heirs on the date of the employee’s death, proportionally based on the vesting time points outlined in this Article. The new restricted employee shares acquired due to death shall be transferred to the legal heirs in accordance with the Civil Code and the “Regulations Governing the Administration of Shareholder Services of Public Companies.” After completing the necessary legal procedures and providing the relevant documentation, the shares shall be transferred in accordance with the trust agreement.
7. Transfer

If an employee requests a transfer to an affiliate, or other company (excluding subordinates), his/her new restricted employee shares shall be handled in the same way as a "General Resignation" as described in subparagraph 1 of this Article. However, if the Company reassigns an employee to its affiliates, subordinates, or other companies as needed for its operations, his/her allocation of new restricted employee shares are not affected by the reassignment.

(V) Any portion of the new restricted employee shares granted under these Procedures failing to meet the vesting conditions Regulations, the Company shall retrieve and cancel said portion of the shares without compensation. However, employees will not be required to return any share dividends or cash dividends previously vested to them.

VI. Rights of allocated shares restricted before vesting conditions are met.

(I) The new restricted employee shares issued under these Procedures shall be delivered to a trust institution or a custodian bank for custody under the names of the employees in accordance with applicable laws and regulations, and the employees may not request the trustee to return the new restricted employee shares for any reason before the vesting conditions have been met.

(II) After the new shares are allocated, the rights of the new shares restricted before the vesting conditions are met are as follows:

1. After the new shares are allocated, the employees may not sell, pledge, transfer, gift, mortgage, or otherwise dispose of the new restricted employee shares before the vesting conditions are met, except through inheritance.
2. Attendance, proposals, speeches, and voting rights at shareholder meetings are all exercised by the trust institution or custodian bank as stipulated in the agreement.

(III) Except for restrictions imposed by the trust agreement with the trust institution or custodian bank, the new restricted shares allocated to employees under these Procedures, before the vesting conditions are met, shall otherwise have the same rights as the Company's issued common shares, including but not limited to dividends, bonuses, rights of distributions from legal and capital reserves, rights to subscribe for cash increases, and voting rights.

(IV) If the Company reduces capital for any reason other than a statutory reduction, such as cash capital reduction, during the vesting period, the new restricted employee shares shall be canceled proportionally to the reduction. In the event of a cash capital reduction, the refunded cash must be held in trust and only delivered to employees after the vesting conditions are met. However, if the vesting conditions are not met, the Company recovers such cash.

VII. Procedures for receiving the new shares

(I) When employees receive new restricted employee shares, the Company records the number of shares allocated in its shareholder register and then delivers the certificates of the newly issued common shares or rights of new shares via account transfer. Pursuant to the trust agreement or the custodian and agent agreement, the shares were delivered to the trust institution or custodian bank for custody during the vesting period.

(II) The Company shall process the registration for change in accordance with the law with respect to any new restricted employee shares issued under these Procedures.

VIII. Signing and Confidentiality

(I) Once the total units, subscription price, allocation principles, and eligible employee list are confirmed, the Company's handling unit shall notify employees to sign the grant agreement and trust-related documents. Employees who fail to sign the relevant documents shall forfeit their eligibility to receive shares.

(II) Employees who receive new restricted employee shares shall comply with confidentiality obligations and, except as required by law or the competent authority, shall not disclose the number of shares received or any related information. If an employee is found to have committed a serious breach as determined by the Company, the employee shall immediately forfeit eligibility to receive shares that have not yet met the vesting conditions, and the Company has the right to retrieve and cancel such shares without compensation.

VIII. Other important matters

(I) These Procedures shall be approved by a majority of the directors present at a Board of Directors meeting attended by more than two-thirds of all directors. The same procedure applies to any amendment to the Procedure before issuance. If, during the submission and review process, the competent authority requests amendment to these Procedures, the Chairman is authorized to amend the Procedures and submit such to the Board of Directors for subsequent ratification before issuance.

(II) The various taxes and fees incurred by employees as a result of being allocated new restricted employee shares were handled in accordance with the then prevailing laws and regulations of the Republic of China.

(III) Any matters not covered by these Procedures shall be governed by the relevant laws and regulations.

Appendix [1]

UnicoCell Biomed Co., Ltd.

Articles of Incorporation

Chapter 1. General

Article 1: This Company is an organization established pursuant to the limited company-related provisions provided by the Company Act and is named UNICOCELL BIOMED CO., LTD.

Article 2: The business items operated by this Company are as follows:

I. C802100 Cosmetics Manufacturing

II. F108040 Wholesale of Cosmetics

III. F207990 Retail Sale of Other Chemical Products

IV. F208040 Retail Sale of Cosmetics

V. F401010 International Trade

VI. F601010 Intellectual Property Rights

VII. I301020 Data Processing Services

VIII. IG01010 Biotechnology Services

IX. IG02010 Research and Development Service

X. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval

XI. F208050 Retail Over-the-counter drugs class B

XII. F108021 Wholesale of Western Pharmaceutical

XIII. F208021 Retail Sale of Western Pharmaceutical

XIV. F108031 Wholesale of Medical Devices

XV. F208031 Retail Sale of Medical Apparatus

XVI. F107070 Wholesale of Veterinary Drugs

XVII. F207070 Retail Sale of Veterinary Drugs

XVIII. C802041 Manufacture of Drugs and Medicines

Article 3: The Company's main office is located in Taipei City, Taiwan. Where necessary, the Company may establish branches within or out of the country, subject to approval by the board of directors.

Article 4: The Company's public announcement method shall be handled according to Article 28 of the Company Act.

Article 5: The Company shall engage in external guarantees for business needs.

Article 6: The total amount of the Company’s reinvestment shall not be subject to the restriction in Article 13 of the Company Act, whereby reinvestment shall not exceed 40% of the paid-in share capital.

Chapter 2. Shares

Article 7: The Company’s registered capital is NT$1,000,000,000 with 100,000,000 shares; each share is valued at NT$10, and the board of directors shall be authorized to issue the unissued portion in several batches.

Out of the preceding authorized capital, NT$40,000,000 shall be reserved and divided into 4,000,000 shares to issue employee stock option certificates. The issuance can be carried out in installments upon resolution of the board of directors.

Article 8: The Company’s share certificates shall be in registered form and signed or sealed by the Director representing the Company. They shall be certified for issuance of the share certificates according to the laws. The Company may consolidate the total number of shares issued in this issuance into a single certificate according to the provisions of the Company Act. Alternatively, it may choose not to print any physical stock certificates. However, the Company must register the issued shares with the Taiwan Depository & Clearing Corporation.

After the public issuance of the Company’s shares, the procedures for issuing such shares shall be governed by the Company Act and other relevant laws and regulations.

Article 9: Name change and shareholder register transfer shall be suspended within 30 days before the regular shareholders’ meeting; within 15 days prior to the extraordinary shareholders’ meeting; or within 5 days prior to the base date determined for the distribution of dividends, bonuses, or other benefits.

After the Company’s stock is publicly issued, the stock transfer registration shall be suspended within 60 days before the regular shareholders’ meeting, within 30 days before the special shareholders’ meeting, or within 5 days before the record date set by the Company for the distribution of dividends, bonuses, or other benefits.

Article 10: Share transfers must apply to the Company for registration, and before the transfer procedures are completed, they cannot be used against the Company.

Unless otherwise provided by law, the handling of stock affairs after the Company’s public issuance shall be conducted according to the “Regulations Governing the Administration of Shareholder Services of Public Companies.”

Chapter 3. Shareholders' Meeting

Article 11: This Company's shareholders' meetings are divided into the following 2 types:

I. Regular shareholders' meetings shall be convened at least once a year and within six months after the end of each fiscal year by the board of directors according to the relevant regulations.

II. Extraordinary shareholders' meeting shall be held according to the relevant regulations when necessary.

III. The Company's shareholders' meetings may be held via video conference or other methods announced by the central competent authority.

Article 12: The chairman shall chair a shareholders' meeting. When the chairman is on leave or unable to exercise his/her duties for some reason, he shall designate a director to act on his/her behalf. If the chairman does not appoint a proxy, the directors shall elect one among themselves to act as a proxy.

When the shareholders' meeting is convened by a person with the right to convene other than the directors, the convener shall be the chair. If there are two or more conveners, they shall elect one among themselves to serve as the chair.

Article 13: If a shareholder cannot attend the shareholders' meeting for some reason, he/she may issue a power of attorney printed by the Company specifying the scope of authority and signed or sealed to appoint a proxy to attend the shareholders' meeting on his/her behalf. After the Company goes public, the attendance of shareholders by proxy, except as provided for in Article 177 of the Company Act, shall be handled according to the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" issued by the competent authority.

Article 14: Each share held by a shareholder of the Company hereof is entitled to one voting power unless under restriction or the Company has no voting power pursuant to law.

Article 15: Unless otherwise specified in the Company Act, any resolution at a shareholders' meeting shall be adopted by a majority of the shareholders present, who represent over half of the total number of the Company's outstanding shares, and shall be executed based on the majority of the voting rights from the shareholders present.

After publicly issuing the Company's stock, it may adopt electronic or written means to exercise its voting rights.

Article 16: The resolutions of the shareholders' meeting shall be made into minutes and be signed or sealed by the chair. They shall be distributed to all shareholders within 20 days after the meeting.

The preparation and distribution of meeting minutes can be done electronically.

After the Company goes public, the meeting minutes can be distributed by announcement.

The meeting minutes shall record the contents, and the retention period shall be handled according to the Company Act and relevant laws and regulations.

Article 17: After the Company goes public, if it plans to cease public issuance, the matter shall be resolved at the shareholders' meeting.

Chapter 4. Directors and Managers

Article 18: The Company shall have seven to nine directors with a term of three years. According to Article 192-1 of the Company Act, the election of directors shall adopt a candidate nomination system, and shareholders shall select from the list of director candidates eligible for re-election.

When the government or a legal entity is a shareholder of the Company, its representatives cannot be elected or serve as directors of the Company simultaneously.

The Company may purchase liability insurance policies that cover the directors' term of service and, therefore, insure itself against liabilities incurred by the directors during service.

After the Company goes public, the number of independent directors on the board shall not be less than three and shall not be less than one-fifth of the total number of director seats. The selection of independent directors shall adopt a candidate nomination system, and the shareholders' meeting shall select from the list of independent director candidates. Regarding the professional qualifications, shareholding, restrictions on concurrent positions, nomination and selection methods, and other matters that independent directors should comply with, these shall be handled according to the relevant regulations of the securities regulatory authority.

Article 18-1: After the Company goes public, it shall establish an Audit Committee according to Article 14-4 of the Securities and Exchange Act, which shall be composed entirely of independent directors. The number of members shall not be less than three, one of whom shall be the convener, and at least one shall have expertise in accounting or finance. The Audit Committee or its members are responsible for executing the duties of supervisors as prescribed by the Company Act, the Securities and Exchange Act, and other relevant laws and regulations.

The number of members, terms, powers, rules of procedure, and the resources the Company must provide when the Audit Committee exercises its powers shall be separately stipulated by the Audit Committee's charter according to the law.

The provisions of the preceding 2 Paragraphs shall apply when the Company selects independent directors.

Article 19: The board of directors is composed of directors, and a chairman is elected by mutual agreement at a meeting with over two-thirds of the directors present and consent from the majority of the attending directors. A deputy chairman may also be elected in the same manner. The chairman shall represent the Company externally.

Article 20: Unless otherwise provided by the Company Act, the board of directors meeting shall be convened by the chairman. The reasons for convening the board of directors meeting shall be specified and notified to all directors 7 days in advance. In an emergency, the board of directors may be convened at anytime.

The convening of the board of directors may be done in writing, by fax, or electronically.

Resolutions of the board of directors shall be made at a meeting with the attendance of over half of the directors and the consent of a majority present unless otherwise provided by the Company Act.

The board of directors meeting proceedings shall be recorded in meeting minutes, signed or sealed by the chair and the recorder, and distributed to all directors within 20 days after the meeting, which may be done electronically.

Article 21: The chairman shall serve as the chair of the board of directors. When the chairman is on leave or unable to exercise his duties for some reason, a proxy shall be handled according to Article 208 of the Company Act. Directors shall personally attend board meetings. If a director cannot attend, they may appoint another director as their proxy.

Board meetings may be conducted via video conference, and directors participating via video are considered to have attended in person.

Article 22: The board of directors shall be authorized to determine the remuneration of company directors according to their contribution and industry standards.

Article 23: The Company may appoint a manager whose appointment, dismissal, and remuneration shall be handled according to Article 29 of the Company Act.

Chapter 5: Accounting

Article 24: The Company's fiscal year runs from January 1st to December 31st each year. At the end of each fiscal year, the board of directors must prepare a Business Report, Financial Statements, and proposals for profit distribution or deficit compensation. These documents must be submitted to the Audit Committee for review being presented to the regular shareholders' meeting for ratification 30 days before the meeting.

Article 25: To motivate employees and the management team, the Company's Articles of Incorporation stipulate that if there is a balance after offsetting accumulated losses from the profit of the current year, no less than 1% of such balance shall be allocated as employee remuneration, with no less than 30% of that amount distributed to front-line employees. Furthermore, director remuneration shall not exceed 3%.

Article 26: In the event of a surplus in the annual financial statements, the Company is legally required to allocate funds for taxes, offset accumulated losses, and set aside 10% as a statutory legal reserve. However, this requirement does not apply if the statutory legal reserve has reached the total capital amount. and a special reserve provided or reversed in accordance with laws and regulations, and then any remaining profit, together with any undistributed retained earnings at the beginning of the period, should be adopted by the Company's Board of Directors as the basis for making an earnings distribution proposal, which should then be submitted to the shareholders' meeting for a resolution before distribution of dividends.

The Company shall allocate a portion of the distributable profits each year for shareholder dividends considering operational planning and capital requirements, which shall not be less than 6%. The distribution of shareholder dividends may be a combination of partial stock and partial cash dividends, with the proportion of cash dividends not being less than 10% of the total shareholder dividends. A board of directors meeting attended by at least two-thirds of the directors is authorized to make decisions on shareholder dividend distribution in cash payments, with approval from the majority of the attending directors. This decision shall be reported at the shareholders' meeting.

Chapter 6. Additional Provisions

Article 27: Matters not covered by the Articles of Incorporation shall be handled according to the Company Act and other relevant laws and regulations.

Article 28: This Articles of Incorporation is established on 03-26-2018.

The 1st amendment was made on 04-09-2018.

The 2nd amendment was made on 07-25-2018.

The 3rd amendment was made on 08-07-2018.

The 4th amendment was made on 04-29-2019.

The 5th amendment was made on 05-29-2020.

The 6th amendment was made on 10-12-2020.

The 7th amendment was made on 07-30-2021.

The 8th amendment was made on 05-11-2022.

The 9th amendment was made on 06-30-2023.

The 10th amendment was made on 05-20-2025.

UnicoCell Biomed Co., Ltd.

Chairman: I-Wen Tsai

Appendix [2]

Unicocell Biomed Co., Ltd.
Rules and Procedures of Shareholders' Meeting

Article 1. This Procedure is formulated pursuant to Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies for compliance by the Company to establish a sound governance system for shareholders' meetings, improve the supervision capacity, and strengthen the management function.

Article 2. The Company's Corporation Rules of Procedure for Shareholders' meetings shall prevail unless otherwise provided by the laws or the Articles of Incorporation.

Article 3. Unless otherwise specified by the laws or the Articles of Incorporation, the board of directors shall convene the Company's shareholders' meetings.

The Company's shareholders' meeting, which is held via video conference, shall be specified in the Articles of Incorporation and resolved by the board of directors unless otherwise provided by the Regulations Governing the Administration of Shareholder Services of Public Companies. The board of directors shall resolve the video shareholders' meeting with the attendance of over two-thirds of the directors and the majority consent.

Changes to the convening method for the Company's shareholders' meeting shall be subject to a resolution of the board of directors. They shall be implemented before the shareholders' meeting notice is dispatched.

The Company shall, within 30 days prior to a general shareholders' meeting or 15 days prior to an extraordinary shareholders' meeting, upload the notice to convene the shareholders' meeting, a power of attorney, the proposals for recognition, discussion, election, or dismissal of directors, etc., in electronic formats to the Market Observation Post System. The Company shall also formulate the shareholders' meeting handbook and supplementary materials into electronic files and upload them to the Market Observation Post System at least 21 days before a general shareholders' meeting or 15 days before an extraordinary shareholders' meeting. However, if the Company's paid-in capital at the end of the most recent fiscal year is NT$10 billion or higher or the total shareholding ratio from foreign capital and capital from mainland China recorded in the shareholder register during an ordinary shareholders' meeting in the most recent fiscal year has exceeded 30%, the transmission of the aforesaid electronic file shall be completed 30 days before the ordinary shareholders' meeting. The Company shall complete the current meeting handbook and supplementary materials for shareholders' reference at any time and display this information at the premises of the Company and the professional stock agency appointed by the Company 15 days prior to the shareholders' meeting.

For the meeting handbook and supplementary meeting materials mentioned in the preceding paragraph, the Company shall provide references to shareholders in the following manners on the shareholders' meeting day:

1. When a physical shareholders’ meeting is held, distribute the references on the spot at the meeting.
2. When a video-assisted shareholders' meeting is held, the references are distributed on the spot at the meeting, and the electronic files are sent to the video-conferencing platform.
3. When a video-assisted shareholders' meeting is held, send the electronic files to the video-conferencing platform.

The notice shall specify the reason for the convening; if the counterparty approves the notice, it may be prepared in electronic format.

For shareholders holding less than one thousand registered shares, the notice of the regular shareholders’ meeting may be given 30 days before the meeting, and the notice of the extraordinary shareholders' meeting may be given 15 days before the meeting through public announcement.

Issues that involve election or dismissal of directors, changes to the Articles of Incorporation, capital reduction, application for suspension of a public offering, director's permission to compete, surplus capital increase, capital reserve conversion, corporate liquidation, merger, divestment, or any matters listed in Paragraph 1 of Article 185 of the Company Act, Article 26-1 or Article 43-6 of the Securities and Exchange Act, or Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers must be raised and have the main content explained as part of the regular motions (it cannot be raised in the form of extraordinary motions). The main content may be placed on websites designated by the competent securities authorities or the Company, and the website addresses shall be specified in the notice.

If the reasons for convening the general shareholders’ meeting have stated the general re-election of directors and the date of their inauguration, after the re-election by the shareholders’ meeting is completed, the same meeting shall not reach any resolution to change the date of the directors' inauguration by extraordinary motion or any other means.

Shareholders holding over 1% of the Company's outstanding shares can propose written motions for discussion during regular shareholders’ meetings. Each shareholder may only propose one motion. Proposals exceeding this limit shall be excluded from the discussion. However, if a shareholder’s proposal involves urging the Company to promote the public interest or fulfill its social responsibility, the board of directors must still include the proposal for discussion. The board of directors may disregard shareholders' proposals if the proposed agendas exhibit any of the conditions described in Paragraph 4, Article 172-1 of The Company Act. Shareholders may submit proposals to urge the Company to promote public interests or CSR fulfillment. Only one item may be proposed pursuant to the provisions provided by Article 172-1 of the Company Act. Proposals containing over one item shall be rejected.

The Company shall announce, before the book closure date of the general shareholders' meeting, the conditions, places, written or electronic acceptance method, and time within which shareholders' proposals are accepted. The timing of acceptance must not be less than 10 days.

A proposal made by a shareholder shall be limited to 300 characters. Anything exceeding 300 characters shall be excluded. The proposing shareholder shall attend the shareholders' meeting in person or entrust another to participate in the proposal discussion.

The Company shall advise the proposing shareholder of the handling results before the date of notice for the shareholders' meeting and list the proposals conforming to the provision of this Article in the meeting notice. For shareholders' proposals that are not included in the discussion, the board of directors shall explain the reasons for rejection at the shareholders' meeting,

Article 4. During each shareholders' meeting, the shareholders may issue a power of attorney printed by the Company, specifying the scope of authorization, and appoint a proxy to attend the meeting.

Each shareholder may only issue one power of attorney to appoint only one proxy, which shall be delivered to the Company 5 days before the convening shareholders' meeting. In the event of any repetitive powers of attorney, the one served first shall prevail. However, such a provision does not apply to the powers of attorney issued before the declaration of revocation.

After a power of attorney is delivered to the Company, shareholders who wish to attend the shareholders' meeting shall notify the Company in writing of the revocation of the proxy 2 days before the shareholders' meeting. In the event of overdue revocation, the voting right exercised by the authorized proxy shall prevail.

After a power of attorney is delivered to the Company, shareholders who wish to attend the shareholders' meeting via video conferencing shall notify the Company of the proxy revocation in writing 2 days prior to the shareholders' meeting. The voting rights of the entrusted proxy shall prevail if the revocation is not issued prior to the deadline.

Article 5. Shareholder Meetings shall be held at suitable and convenient locations for shareholders to attend. Meetings must not commence anytime earlier than 9 AM or later than 3 PM. Independent directors' opinions shall be fully considered when choosing the meeting venue.

A shareholders' meeting convened by the Company via video conferencing is not subject to the preceding convening location restriction.

Article 6. The Company shall specify the reporting time, location, and other matters requiring attention for the accepted shareholders, solicitors, and entrusted proxies (hereafter "shareholders").

The preceding registration time shall be at least 30 minutes before the meeting. The registration area shall be clearly identified, and sufficient personnel must be deployed to handle the registration matters. Registration for shareholders' meetings conducted via video conferencing shall be accepted on the shareholders' meeting video conference platform 30 minutes before the start of the meeting. Shareholders who have completed the registration shall be deemed to be present at the shareholders' meeting in person.

The shareholders must present the attendance certificate, sign-in card, or other attendance certificates to attend the shareholders' meeting. Except for the documents required for shareholders to attend, the Company shall not arbitrarily request other supporting documents. The proxy with a power of attorney must present ID documents for verification.

The Company shall prepare the sign-in book for the attending shareholders to sign in or the attending shareholders may hand in the sign-in cards instead of signing in.

The Company shall deliver the meeting handbooks, annual reports, attendance certificates, speech slips, voting ballots, and other meeting materials to the shareholders attending the shareholders' meeting. If there is any director election, the election ballots shall be attached.

For the shareholder who is a government or legal person, the number of representatives attending the shareholders' meeting is not limited to one person. When a legal person is appointed to attend the shareholders' meeting, only one representative of such a legal person may be appointed to participate in the meeting.

If a shareholders' meeting is held via video conferencing, shareholders who wish to attend by video conferencing shall register with the Company 2 days before the shareholders' meeting,

Suppose a shareholders' meeting is held via video conferencing. In that case, the Company shall upload the meeting handbook, annual report, and other relevant materials to the shareholders' meeting video conferencing platform at least 30 minutes before the start of the meeting and continue to disclose the materials until the end of the meeting.

Article 6-1.

When the Company holds a shareholders' meeting via video conference, the following matters shall be stated in the shareholders' meeting convening notice:

I. Shareholder video conference participation and rights exercising method.

II. Handling methods for video conference platforms or participation obstacles caused by natural disasters, incidents, or other force majeure circumstances shall include at least the following:

(I) If the preceding obstacles cannot be eliminated, what is the time the meeting must be extended or continued, and what is the extension or continuation date of the meeting?

(II) Shareholders who have not registered to participate in the original shareholders' meeting by video conferencing shall not participate in the extension or continuation of the meeting.

(III) If a video-assisted shareholders' meeting held by the Company cannot continue, the shareholders' meeting shall continue if the total number of shares in attendance still reaches the statutory quota for the shareholders' meeting resolution after deducting the number of shares attending the shareholders' meeting by video. For the shareholders who participate by video conference, the number of shares they represent shall be included in the total number of shares for the shareholders present but must be regarded as abstentions for the resolutions of this shareholders' meeting.

(IV) Handle method if all motions' results have been declared, but no extraordinary motion has been made.

III. If a shareholders' meeting is convened via video conferencing, appropriate alternatives shall be provided for shareholders who have difficulty attending the shareholders' meeting via video conferencing. Unless otherwise provided in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide shareholders with online connection equipment and necessary assistance and specify the period during which shareholders may applications with the Company and other relevant matters that must be noted.

Article 7. If the board of directors convenes a shareholders' meeting, the meeting shall be chaired by the chairman of the board. When the board chairman is on leave or cannot exercise his/her power and authority for any reason, the vice chairman shall act as a proxy. If there is no vice chairman or the vice chairman is also on leave or for any reason unable to exercise his/her power and authority, the chairman shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairman does not make such a designation, the managing directors or the directors shall select one director among themselves as a proxy.

The chair of the preceding paragraph shall be a managing director or a director who has served for more than six months and has a proper understanding of the Company's financial and business status. The same applies if the chairman is the representative of the legal person directors.

The shareholders' meeting convened by the board of directors should be chaired by the Chairman in person. It is preferable that over half of the directors on the board of directors, at least one independent director, and at least one representative of members of various functional committees should be present in person. The attendance shall be recorded in the shareholders' meeting minutes.

The convener shall act as the meeting chair for shareholders' meetings convened by any authorized party other than the board of directors. If there are two or more conveners simultaneously, one shall be appointed among themselves to chair the meeting.

The Company may designate appointed lawyers, accountants, or relevant personnel to attend the shareholders’ meeting as attendees.

Article 8. The Company shall record the entire registration, discussion, and voting process of the shareholders’ meeting continuously and uninterruptedly starting from the time of acceptance of shareholders’ registration.

The preceding audiovisual materials shall be retained for at least 1 year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the litigation concludes.

If a shareholders’ meeting is held via video conferencing, the Company shall record the shareholders' login, registration, check-in, questions, voting, and the Company's vote counting results. The entire video conferencing process shall be recorded continuously and uninterruptedly.

The Company shall adequately preserve the preceding materials and audiovisual recordings throughout the Company's existence. Audiovisual recordings shall be provided to those entrusted to preserve the video conference affairs.

If the shareholders’ meeting is held via video conference, the Company shall make an audio recording of the backstage operation interface for the video conference platform.

Article 9 Attendance at the shareholders’ meeting shall be calculated based on shares. The number of shares held by those present and those registered via the video conferencing platform shall be calculated based on the signature book or the sign-in card submitted plus the number of shares exercising voting rights in writing or electronically.

The chair shall call the meeting to order at the scheduled meeting time and announce the relevant information, such as the number of non-voting rights and the number of shares present. However, when shareholders representing over half the issued shares are absent, the chairman may postpone the meeting. The times of postponements shall not exceed two, and the entire postponement time shall not exceed one hour. If the share amount present is still insufficient after 2 delays but is over 1/3 of the total issued shares, the chair shall announce the meeting aborted. If the shareholders' meeting is to be held via video conferencing, the company shall also announce the meeting aborted through the video conferencing platform.

If the share amount present does not exceed 1/3 of the total issued shares after 2 delays, a tentative resolution may be passed pursuant to the first paragraph in Article 175 of the Company Act, and notify the shareholders of the tentative resolution and reconvene the shareholder's meeting within 1 month. If the shareholders' meeting is to be held via video conferencing, Shareholders who wish to attend by video conferencing shall re-register with the Company according to Article 6.

Suppose the number of shares represented by the shareholders present has reached a majority of the total number of shares issued before the end of the meeting. In that case, the chair shall resubmit the tentative solutions passed to be voted by the shareholders' meeting according to Article 174 of the Company Act.

Article 10 If the board of directors convenes the shareholder meeting, the board of directors shall determine the meeting proceeding. The relevant discussions (including extraordinary motion and amendments to the original discussions) shall be decided on a case-by-case voting basis, and the proceeding cannot be changed unless resolved during the shareholder 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.

Before the meeting (including extraordinary motions) has been concluded, the chair shall not declare the meeting adjourned without a resolution. Suppose the chair violates the procedure rules and announces the meeting has adjourned. In that case, other members of the board of directors shall promptly assist the shareholders present in electing one person to serve as the chair and continue the meeting according to the procedures established by law.

The chairman shall provide sufficient explanations and opportunities for discussion on the proposals and the amendments or extraordinary motions proposed by shareholders. When the chairman deems that the voting has reached a sufficient level, he/she may suspend the discussion and arrange a suitable time for voting.

Article 11 Before a shareholder present delivers a speech in the meeting, he/she must fill out a speech slip that states the main points of his/her address, his/her shareholder account number (or attendance certificate number), and account name. The chair shall determine the order of speeches to be delivered.

The attending shareholders who only submit the speech slip without making speeches are deemed to have not made speeches. If the content of the spoken speech is inconsistent with the record of speech slip, the content of the verbal speech shall prevail.

Each shareholder's speech on the same proposal shall not exceed two times (each time shall not exceed five minutes) without the chair's consent. However, if the shareholder's speech violates the regulations or exceeds the scope of the agenda, the chair may stop such a shareholder from making a speech.

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

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

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

If a shareholders' meeting is held via video conferencing, the shareholders participating by video conferencing may ask questions in the text on the shareholders' meeting video conferencing platform after the chair announces the meeting and before the meeting adjournment is announced. Each shareholder shall not ask over 2 questions per meeting. Each question is limited to 200 words, and the provisions provided in Paragraphs 1-5 shall not apply.

If the preceding questions neither violate the provisions nor exceed the proposal's scope, disclosing them on the shareholders' meeting video conferencing platform for public viewing is advisable.

Article 12 The voting rights for a shareholders' meeting shall be calculated according to the number of shares.

The number of shares of shareholders without voting rights shall not be included in the total number of issued shares in the resolution of the shareholders' meeting.

Shareholders who have personal interests in the matters discussed in the meeting and may harm the Company's interests shall not participate in voting or exercise their voting rights on behalf of other shareholders.

The number of shares for which voting rights shall not be exercised based on the preceding Paragraph shall not be included in the number of voting rights of attending shareholders.

Except for a trust enterprise or a stock agency approved by the securities competent authority, when two or more shareholders appoint one proxy at the same time, the voting rights of the proxy shall not exceed 3% of the total voting rights of the issued shares. The excess voting rights shall not be included.

Article 13 Shareholders have one voting right per share, except those restricted or have no voting rights pursuant to Article 179 of the Company Act.

When the Company convenes a shareholders' meeting, it may adopt electronic or written manners to exercise the voting rights; when exercising voting rights in writing or electronically, the method for exercising rights shall be specified in the shareholders' meeting convening notice. Shareholders who exercise their voting rights in writing or electronically are deemed to have attended the shareholders' meeting in person. However, the extraordinary motions and amendments to the original shareholders' meeting proposals shall be deemed abstentions. Therefore, the Company must avoid proposing extraordinary motions and amendments to the original proposals.

In the event of exercising voting rights in writing or electronically, according to the preceding paragraph, the statement of intent shall be delivered to the Company 2 days before the shareholders' meeting convenes. However, such a provision does not apply to those statements of intent issued before the declaration of revocation.

A shareholder who intends to attend a shareholders' meeting in person or via video conferencing after declaring his/her intention to exercise his/her voting right in writing or by electronic means shall revoke the earlier declaration of intent at least 2 days before the meeting. Otherwise, he/she shall exercise his/her voting right in writing or by electronic means. Suppose the voting rights are exercised in writing or electronically, and a proxy is appointed via the power of attorney to attend the shareholders' meeting. In that case, the voting rights exercised by the proxy appointed shall prevail.

The vote for a proposal shall be passed with the approval of a majority of the shareholder voting rights present unless otherwise stipulated in the Company Act or the Company's Articles of Incorporation. When voting, the chair or delegate shall announce the total number of voting rights represented during the meeting, and voting shall be conducted by shareholders on a case-by-case basis.

A motion is passed if the chair receives no objection from any attending shareholders, which carries the same effect as the conventional ballot method. Those who object shall resolve the matter by vote according to the provisions provided by the preceding paragraph.

When there is an amendment or substitute to the same proposal, the chair shall determine the voting order together with the original proposal. When anyone among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

The chair shall appoint vote monitoring and counting personnel to vote on a proposal, provided that all monitoring personnel are the Company's shareholders.

The counting of votes for voting on proposals or elections at the shareholders' meeting shall be done at a public place at the meeting venue. After the votes are fully counted, the results shall be announced on the spot. They shall include the weight for statistics and a record shall be made.

When the Company convenes a shareholders' meeting via video conferencing, the shareholders participating by video shall conduct voting on the various resolutions and election proposals via the video conference platform after the chair announces the meeting has started. The voting shall be completed before the chair announces the voting is closed. Those who did not vote within this time frame shall be deemed abstained.

Suppose a shareholders' meeting is held via video conferencing. In that case, the votes shall be counted once the chair announces the voting is closed, and the voting and election results shall be announced.

When the Company holds a video-assisted shareholders' meeting, shareholders who have registered to attend the shareholders' meeting via video conferencing according to the provisions of Article 6 and wish to attend the physical shareholders' meeting in person shall cancel the registration 2 days before the shareholders' meeting in the same manner as making the registration. Those who failed to cancel within this time limit shall only attend the shareholders' meeting via video conferencing.

Except for extraordinary motions, those who participated in the shareholders' meeting via video conferencing and exercised their voting rights in writing or electronically without revoking their declaration shall not vote again on the original proposal, propose amendments to the original proposal, or exercise voting rights on the amendments to the original proposal.

Article 14 The election of directors during the shareholders' meeting must be handled according to the relevant election provisions set by the Company. The election results must be announced on-site, including the list of elected directors, the final tally, the list of directors who have lost the election, and the number of voting rights they obtained.

The ballots for election in the preceding paragraph shall be sealed and signed by the scrutineers and be properly preserved for at least one year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the litigation concludes.

Article 15 The resolutions of the shareholders' meeting shall be made into minutes, which shall be signed or sealed by the chairman and distributed to all shareholders within 20 days after the meeting. The production and distribution of meeting minutes may be conducted electronically.

The Company may announce the preceding meeting minutes via upload to the Market Observation Post System.

The minutes shall detail the date and venue of the meeting, the chair's name, the method of resolution, the proceedings and voting results of various motions (including statistical weights), and the number of votes obtained by each candidate during director and supervisor elections. The meeting minutes shall be kept during the existence of the Company.

If a shareholders' meeting is held via video conferencing, the shareholders' meeting adjournment time, the method of convening, and the chair's name are recorded. The handling method when a force majeure issue, such as a natural disaster or unpreventable incident, has affected the video conferencing platform or if the platform has malfunctioned shall be recorded in the minutes in addition to the items stipulated by the preceding provisions.

In addition to the provisions of the preceding paragraph, a shareholders' meeting held by the Company via video conferencing must also specify the alternative measures for shareholders who may have difficulty participating in video conferencing in the meeting minutes.

Article 16 The Company shall prepare a statistical table according to the prescribed format containing the number of shares acquired by the solicitor, the number of shares represented by the proxy, and the number of shares held by the shareholders attending the meeting in writing or electronically, and disclose the information on the day of the shareholders' meeting in the meeting venue. Suppose a shareholders' meeting is held via video conferencing. In that case, the Company shall upload the preceding information to the shareholders' meeting video conferencing platform at least 30 minutes before the start of the meeting and continue to disclose it until the end of the meeting.

When the Company holds a shareholders' meeting via video conferencing, the total number of rights held by the attending shareholders shall be disclosed on the video conferencing platform when the meeting is adjourned. The same applies if there are other statistics regarding the total number of shares and voting rights from the shareholders present at the meeting.

Suppose matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or the regulations of the Taiwan Stock Exchange (Taipei Exchange). In that case, the Company shall upload the content of such resolution to the MOPS within the prescribed period.

Article 17. Staff handling the shareholders' meeting shall wear identification cards or armbands.

The chair may direct security personnel to maintain order at the venue. When the security personnel is present to assist in maintaining order, they shall bear armbands or ID cards displaying the word "SECURITY."

If the venue has any amplifying equipment installed, the chair may stop the shareholders from speaking with equipment other than the equipment provided by the Company.

Suppose a shareholder violates the procedure rules, does not obey the chair's corrections, obstructs the progress of the meeting, and refuses to comply. In that case, the chair may direct the guards or security personnel to ask the shareholder to leave the venue.

Article 18. The chair may put the meeting in recess at appropriate times. During a force majeure event, the chair may suspend the meeting temporarily and resume at another time.

If the meeting venue cannot continue to be used before the agendas (including extraordinary motions) set by the shareholders' meeting are concluded, the shareholders' meeting may decide to find another venue to continue the meeting.

The shareholders' meeting may decide to postpone or continue the meeting within 5 days pursuant to Article 182 of the Company Act.

Article 19. Suppose the shareholders' meeting is held via video conference. In that case, the Company shall immediately disclose voting and election results for various proposals on the shareholders' meeting video conference platform according to the regulations. It shall continue to disclose the information for at least 15 minutes after the chair announces the adjournment of the meeting.

Article 20. When the Company holds a video conference for a shareholders' meeting, the chair, and the minute taker shall be at the same place in Taiwan, and the chair shall announce the address at the time of the official convening of the meeting.

Article 21. If a shareholders' meeting is held via video conferencing, the Company may provide a simple connection test for shareholders before the meeting and provide relevant services immediately before and during the meeting to resolve any technical communication problems.

If the shareholders' meeting is held via video conferencing, the chair shall separately announce that there is no need for postponement or continuation of the meeting pursuant to Paragraph 4 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies when the chair declares the meeting started. If there is an obstacle to the video conferencing platform or video conferencing participation due to natural disaster, unpreventable incident, or other force majeure issues that lasted for over 30 minutes before the chair announces the meeting adjourned, Article 182 of the Company Act shall not apply if the shareholders' meeting must be extended or continued within 5 days.

If the preceding extension or continuation occurs, shareholders who have not registered to participate in the original shareholders' meeting by video conferencing shall not participate in the extended or continued meeting.

If a meeting is extended or continued according to Paragraph 2, the number of shares attended, and the voting or election rights exercised at the original shareholders' meeting by shareholders who have registered to participate in the original shareholders' meeting via video conferencing and completed the registration but did not participate in the extended or continued meeting shall be counted as part of the shares attended and the voting or election rights exercised at the extended or continued meeting.

If the shareholders' meeting is extended or continued according to the provisions provided by Paragraph 2, the voting and vote counting that has been completed, the voting results declared, or the list of elected directors need not be re-discussed or resolved again.

If a video-assisted shareholders' meeting held by the Company cannot continue due to issues described in Paragraph 2, the shareholders' meeting shall continue if the total number of shares in attendance still reaches the statutory quota for the shareholders' meeting resolution after deducting the number of shares attending the shareholders' meeting by video, and there is no need to extend or continue the meeting according to Paragraph 2.

Suppose a meeting is continued due to matters specified in the preceding paragraph. In that case, the number of shares represented by shareholders participating via video conferencing shall be included as the total number of shares from the participating shareholders. Still, they shall be deemed abstained from the shareholders' resolutions.

If a shareholders' meeting is extended or continued by the Company according to Paragraph 2, the relevant preparatory work according to the original shareholders' meeting date and the relevant provisions shall be implemented according to Paragraph 7 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

The period specified by the latter part of Article 12 and Paragraph 3 of Article 3 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies as well as Paragraph 2 of Article 44-5, Article 44-15, and Paragraph 1 of Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies shall be handled by the Company according to the shareholders' meeting date postponement or reconvening provisions provided by Paragraph 2.

Article 22. If the Company convenes a shareholders' meeting via video conferencing, appropriate alternatives shall be provided for shareholders who have difficulty attending the meeting via video conferencing. Unless otherwise provided in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide shareholders with online connection equipment and necessary assistance and specify the period during which shareholders may applications with the Company and other relevant matters that must be noted.

Article 23. The preceding Rules entered into force after approval by the shareholders' meeting on April 29, 2019, and the same applies to all subsequent revisions.

The 1st amendment was made on 05-29-2020.

The 2nd amendment was made on 10-12-2020.

The 3rd amendment was made on 05-11-2022.

The 4th amendment was made on 06-30-2023.

Appendix [3]

UnicoCell Biomed Co., Ltd.

Procedures for the Election of Directors

Article 1

These Procedures are established pursuant to Articles 21 and 41 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies to ensure that the election of directors is conducted in a fair, impartial, and transparent manner.

Article 2

The election of directors of the Company shall be governed by these Procedures, except as otherwise required by applicable laws and regulations or the Articles of Incorporation.

Article 3

The election of directors shall give due consideration to the overall composition of the Board of Directors. The composition of the Board shall reflect diversity, and the Company shall formulate appropriate diversity policies tailored to its operations, business model, and development needs. Such policies shall include, but not be limited to, the following two dimensions:

(i) Basic attributes and values: gender, age, nationality, and cultural background.

(ii) Professional knowledge and competencies: professional background (including law, accounting, industry expertise, finance, marketing, and technology), technical skills, and industry experience.

Board members shall collectively possess the knowledge, skills, and professional competencies necessary to discharge their duties. The Board as a whole shall be capable of:

(i) Business judgment;

(ii) Accounting and financial analysis;

(iii) Business management;

(iv) Crisis management;

(v) Industry knowledge;

(vi) International market perspective;

(vii) Leadership; and

(viii) Decision-making.

More than one-half of the directors shall not be spouses or relatives within the second degree of kinship of one another.

The Board of Directors shall consider adjustments to its composition based on the results of board performance evaluations.

Article 4

The qualifications of independent directors of the Company shall comply with Articles 2, 3, and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies (the "Independent Director Regulations").

The election of independent directors of the Company shall be conducted in accordance with Articles 5 through 9 of the Independent Director Regulations and Article 24 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies.

Article 5

The election of directors of the Company shall be conducted in accordance with the candidate nomination system set forth in Article 192-1 of the Company Act.

If any director vacates office for any reason and the total number of directors falls below five (5), the Company shall hold a by-election at the next annual shareholders' meeting. If the number of vacancies reaches one-third (1/3) of the seats prescribed in the Articles of Incorporation, the Company shall convene an extraordinary shareholders' meeting within sixty (60) days of the occurrence of such vacancy to hold a by-election.

If the number of independent directors falls below the minimum required under the proviso of Article 14-2, Paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the next shareholders' meeting. If all independent directors vacate office simultaneously, the Company shall convene an extraordinary shareholders' meeting within sixty (60) days of such occurrence to hold a by-election.

Article 6

The election of directors shall be conducted by cumulative voting. Each share carries a number of votes equal to the total number of directors to be elected. A shareholder may cumulate all votes for a single candidate or distribute them among multiple candidates.

Article 7

The Board of Directors shall prepare ballots in a number equal to the directors to be elected and shall indicate thereon the corresponding voting weight. Such ballots shall be distributed to shareholders attending the shareholders' meeting. The voter's name may be represented by the attendance card number printed on the ballot.

Article 8

The votes for independent directors and non-independent directors shall be tabulated separately in accordance with the respective number of seats prescribed in the Articles of Incorporation. Candidates shall be elected in descending order of votes received within each category. In the event that two or more candidates tie for the last available seat in a category, the tie shall be resolved by lot drawn among such tied candidates; where a tied candidate is absent, the chairperson shall draw lots on that candidate's behalf.

Article 9

Prior to the commencement of voting, the chairperson shall designate a number of vote supervisors and vote tabulators, each of whom must hold shareholder status, to carry out their respective duties. Ballot boxes shall be prepared by the Board of Directors and publicly inspected by the vote supervisors in the presence of those in attendance prior to the casting of ballots.

Article 10

A ballot shall be deemed invalid in any of the following circumstances:

(i) The ballot was not prepared by a person duly authorized to convene the shareholders' meeting;

(ii) A blank ballot is deposited in the ballot box;

(iii) The entries are illegible or have been altered;

(iv) The name of the nominated candidate written on the ballot does not correspond to the official list of director nominees upon verification; or

(v) Any notation other than the allocation of voting rights is inscribed on the ballot.

Article 11

Ballots shall be counted immediately upon the close of voting. The chairperson shall announce the results on-site, including the names of elected directors and the number of votes each candidate received.

The ballots from the election referred to in the preceding paragraph shall be sealed and countersigned by the vote supervisors, safely preserved, and retained for a minimum of one (1) year. Notwithstanding the foregoing, if a shareholder commences litigation pursuant to Article 189 of the Company Act, the ballots shall be retained until the final conclusion of such proceedings.

Article 12

The Board of Directors shall issue a written notice of election to each director who has been duly elected.

Article 13

These Procedures shall become effective upon approval by the shareholders' meeting. Any amendment hereto shall be subject to the same approval requirement.

These Procedures were originally adopted on July 30, 2021.

Appendix [4]

Unicocell Biomed Co., Ltd.
Director Shareholding Status

As of the record date for the transfer of shares for this regular shareholders' meeting (March 21, 2026), the number of shares held by individuals and all directors as recorded in the shareholders' register is as follows:

Job title	Name	Number of shares currently held	
		Shares	Shareholding ratio(%)
Chairman	I-Wen Tsai	2,491,925	3.92
Director	Chi Teng Co., Ltd. (Representative: Hsiu-Mei Hsieh)	9,899,000	15.56
Director	Shin Yang Steel Co., Ltd. (Representative: Po-Huang Li)	8,000,000	12.57
Director	Yu-Cheng Chiu	0	0
Director	Chia-Fang Chang	0	0
Director	Mei-Hwa Ling	2,688,062	4.22
Independent Director	Yao-Tang Shih	0	0
Independent Director	Cheng-Jen Chen	0	0
Independent Director	Su-Lan Lin	0	0
	Total	23,078,987	36.27

Note:

1. The Company's paid-in capital is NT$636,370,000, and the number of shares issued is 63,637,000.
2. According to Article 26 of the "Securities and Exchange Act" and Article 2 of the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies," the minimum number of shares that all directors should hold is 5,090,960 shares.
3. The actual number of shares held by all directors: 23,078,987 shares, which meets the legal standard.
4. The Company has established an Audit Committee. Therefore, the provision that supervisors must hold a certain ratio of shares does not apply.