



Oneness Biotech Co., Ltd.

2025 General Shareholders' Meeting

Hybrid shareholders' meeting

Meeting Handbook

May 22, 2025

Location: 8F., No. 11, 8F, No. 11, Zhongshan South Road,
Zhongzheng District, Taipei City
(Evergreen International Convention Center, CHANG YUNG-
FA FOUNDATION)

Visual communication platform used at the meeting: The
visual communication platform provided by the Taiwan
Depository & Clearing Corporation
[<https://stockservices.tdcc.com.tw>]

TABLE OF CONTENTS

I. MEETING PROCEDURE	4
II. MEETING AGENDA.....	5
III. REPORTS	6
IV. ACKNOWLEDGMENTS	8
V. DISCUSSIONS.....	10
VI. EXTEMPORE MOTION	10
VII. ADJOURNMENT	10
ATTACHMENTS	11
[ATTACHMENT 1] 2024 BUSINESS REPORT	12
[ATTACHMENT 2] EXAMINATION REPORT OF AUDIT COMMITTEE FOR 2024 CLOSING STATEMENTS.....	19
[ATTACHMENT 3] IMPLEMENTATION STATUS OF THE 2024 SOUND BUSINESS PLAN	20
[ATTACHMENT 4] ETHICAL CORPORATE MANAGEMENT BEST PRACTICE PRINCIPLES	22
[ATTACHMENT 5] PROCEDURES FOR ETHICAL MANAGEMENT AND GUIDELINES FOR CONDUCT	29
[ATTACHMENT 6] REPORT ON THE REMUNERATION RECEIVED BY THE DIRECTORS IN 2024	42
[ATTACHMENT 7] INDEPENDENT AUDITORS' REPORT AND 2022 CONSOLIDATED FINANCIAL STATEMENTS R	45
[ATTACHMENT 8] INDEPENDENT AUDITORS' REPORT AND 2024 PARENT COMPANY ONLY FINANCIAL STATEMENTS	56
[ATTACHMENT 9] DEFICIT COMPENSATION STATEMENT 2024	67
[ATTACHMENT 10] AMENDMENTS TO THE 2020 CAPITAL INCREASE PLAN.....	68
[ATTACHMENT 11] COMPARISON TABLE OF AMENDMENT CLAUSES OF “ARTICLE OF INCORPORATION”	70

APPENDIX72

[APPENDIX 1]RULES OF PROCEDURE FOR SHAREHOLDERS MEETINGS.....73

[APPENDIX 2]ARTICLE OF INCORPORATION85

[APPENDIX 3]SHAREHOLDING OF ALL DIRECTORS OF THE COMPANY92

I. Meeting Procedure

1. Commencement of the Meeting
2. The Chairperson's Remarks
3. Reports
4. Acknowledgments
5. Discussions
6. Extempore Motion
7. Adjournment

II. Meeting Agenda

1. Mode of Convening: Video supplementary Shareholders' meeting
2. Time: May 22, 2025(Thursday), at 9 a.m.
3. Location: 8F, No. 11, Zhongshan South Road, Zhongzheng District, Taipei City
(Evergreen International Convention Center, CHANG YUNG-FA FOUNDATION)
Visual communication platform used at the meeting: The visual communication platform provided by the Taiwan Depository & Clearing Corporation(<https://stockservices.tdcc.com.tw>)
4. Announcement of Meeting Commencement (Report of number of shares in attendance)
5. The Chairperson's Remarks:
6. Reports:
 - (1) 2024 Business Report.
 - (2) Audit Committee's review report on 2024 financial statements.
 - (3) Implementation Status of the 2024 Sound Business Plan.
 - (4) Amendments to the Company's "Ethical Corporate Management Best Practice Principles."
 - (5) Report on the amendments to the Company's "Procedures for Ethical Management and Guidelines for Conduct."
 - (6) Report on the remuneration received by the directors in 2024.
7. Acknowledgments:
 - (1) Acknowledgment of 2024 business report and financial statements.
 - (2) Acknowledgment of 2024 deficit compensation proposal.
 - (3) Acknowledgment of changes in the issuance of new shares for cash capital increase in 2020 and participation in the issuance of overseas depository receipts.
8. Discussions:

Amendments to some provisions of the Company's "Articles of Incorporation".
9. Special Motions
10. Adjournment

III. Reports

Proposal 1

Subject: 2024 Business Report is submitted for review.

Explanation: For the 2024 Business Report, please refer to pages 12 to 18 of this Handbook [Attachment 1].

Proposal 2

Subject: Audit Committee's review report on 2024 financial statements is submitted for review.

Explanation: For the Audit Committee's Review Report, please refer to page 19 of this Handbook [Attachment 2].

Proposal 3

Subject: Implementation Status of the 2024 Sound Business Plan is submitted for review.

Explanation: In accordance with Financial Supervisory Commission letter Chin-Kuan-Cheng-Fa-Tzu No. 1100356395 dated August 31, 2021, the quarterly execution status report of the Company's sound business plan is submitted to the Board of Directors for monitoring and reported to the Shareholders' Meeting. Please refer to page 20 to 21 of this Handbook for the implementation status of the Company's 2024 sound business plan [Attachment 3].

Proposal 4

Subject: Report on amendments to the Company's "Ethical Corporate Management Best Practice Principles" is submitted for review.

Explanation: Please refer to pages 22 to 28 of this Handbook for the amended "Ethical Corporate Management Best Practice Principles" [Attachment 4].

Proposal 5

Subject: Report on the amendments to the Company's "Procedures for Ethical Management and Guidelines for Conduct" is submitted for review.

Explanation: Please refer to pages 29 to 41 of this Handbook for the amended "Procedures for Ethical Management and Guidelines for Conduct" [Attachment 5].

Proposal 6

Subject: Report on the remuneration received by the directors in 2024 is submitted for review.

Explanation: Please refer to pages 42 to 44 of this Handbook for information on the remuneration received by the directors in 2024[Attachment 6].

IV. Acknowledgments

Proposal 1

Subject: 2024 Business Report and Financial Statements are submitted for approval.

[Proposed by the board of directors]

Explanation: 1. The Company's 2024 financial report has been audited by Deloitte & Touche CPA Cheng, Chin-Tsung and CPA Lee, Kuan-Hao , and an unqualified audit report has been issued, which was submitted together with the business report to the Audit Committee for review, and are submitted to the shareholders' meeting for approval in accordance with the law.

2. The 2024 business report, independent auditors' report and financial statements are enclosed as follows:

- (1) Please refer to pages 12 to 18 of the Handbook [Attachment 1] for 2024 business report.
- (2) Please refer to pages 45 to 55 of the Handbook [Attachment 7] for independent auditors' report and 2024 consolidated financial statements.
- (3) Please refer to pages 56 to 66 of the Handbook [Attachment 8] for independent auditors' report and 2024 parent company only financial statements.

Resolution:

Proposal 2

Subject: 2024 deficit compensation proposal is submitted for approval.

[Proposed by the board of directors]

Explanation: Please refer to page 67 of this Handbook [Attachment 9] for the 2024 deficit compensation table.

Resolution:

Proposal 3

Subject: The changes in the issuance of new shares for cash capital increase in 2020 and participation in the issuance of overseas depository receipts is submitted for approval.

[Proposed by the board of directors]

Explanation: Please refer to pages 68 to 69 of this Handbook [Attachment 10] for the changes in the issuance of new shares for cash capital increase in 2020 and participation in the issuance of overseas depository receipts.

Resolution:

V. Discussions

Proposal 1

Subject: Amendments to certain clause of the Company's "Articles of Incorporation" is submitted for discussion. [Proposed by the board of directors]

Explanation: In accordance with Financial Supervisory Commission letter Chin-Kuan-Cheng-Fa-Tzu No. 1130385442 dated November 8, 2024, the Company's "Articles of Incorporation" is proposed to be amended. For the comparison table of the amended provisions, please refer to pages 70 to 71 of this Handbook [Attachment 11].

Resolution:

VI. Extempore Motion

VII. Adjournment

Attachments

[Attachment 1]

2024 Business Report

(I) Fulfillment of 2024 Business Plan

1. New drug and medical materials

The Company has a high-quality R&D team and a strong new drug program with the core objective of developing globally innovative drugs, with emphasis placed on the treatment of metabolic and infectious diseases. Our products include those in clinical trials, and products already licensed for use. Most of the drugs are the first in class or the best in class. The new antibody drug, FB825, under phase II clinical trials, has been out-licensed to an international pharma company. The new cream, Fespixon[®], has been subsequently granted New Drug Approval in Taiwan, Singapore, Malaysia, and China. In addition, the medical device, Bonvadis, developed by the Company has been granted marketing authorization in the United States and Saudi Arabia. The Company is planning for accelerated market entry globally. This drug provides patients around the world with effective wound care and aligns with our founding mission of “developing new drugs and caring for life”.

Description of the R&D schedule and results of major new drugs and medical devices:

(1) “Fespixon[®]” - new drug for diabetic foot ulcer (ON101)

A. NDA Progress

We have applied for a phase III multi-regional clinical trial (MRCT) and obtained the New Drug Approval from Taiwan, Singapore, Malaysia and China. We have also obtained the traditional drug pre-approval from Macau. In 2024, drug approval was granted in Indonesia.

We used the Taiwan New Drug Approval for Fespixon[®] to apply for new drug registration from the Philippines Food and Drug Administration (PFDA), and the Drug Administration of Vietnam (DAV). Their applications were accepted and are currently under review.

B. International licensing and international sales

“Fespixon[®]” is the first approved class 1.1 new drug in China under natural drug category for treating diabetic foot ulcers. In July 2024, the Company signed a 20-year exclusive sales and license agreement with China Resources Double-Crane Pharmaceutical Co.,Ltd.

Fespixon® is the first new botanical drug for treating diabetic foot ulcers in Southeast Asia. In 2024, the Company has signed distribution contracts in Singapore and Malaysia to jointly promote Fespixon® in the Southeast Asian market.

C. Publications in International Journals

The analysis of the significant efficacy of Fespixon® in treating difficult-to-heal diabetic foot ulcers has been accepted for international publication by *Advances in Wound Care*, a leading SCI trauma journal.

Fespixon® is included in the TSOC/TSPS Joint Consensus and has been published by a renowned SCI journal, *Acta Cardiologica Sinica*.

Post-marketing clinical evidence of Fespixon® indicated a 60% wound healing rate in patients with a dialysis Wagner Grade 2 DFU. This demonstrated robust efficacy in treating people with difficult wounds. The result was published in *Case Reports in Clinical Medicine*.

The Chinese Society of Endocrinology named Fespixon® as the first therapeutic dressing for DFU in China and included it in the “Diabetic Foot Ulcer Wound Treatment Experts' Consensus (2024).

In the “2022 Guidelines for Clinical Care of Type 2 Diabetes” published by The Diabetes Association of the Republic of China (Taiwan), Chapter 15, Microvascular Complications of Diabetes and the Diabetic Foot, was updated in 2024 to include “Fespixon®” as part of the “Diabetic Foot” section.

(2) OB318 *Antrodia cinnamomea*-based new drug

We have also obtained phase I clinical trial approval from the U.S. FDA and the Taiwan Food and Drug Administration (TFDA). The phase I human clinical trial was launched in 2020. We are waiting to analyze all the cohort data and evaluate the clinical efficacy before deciding whether to continue the R&D work.

(3) FB825 (Anti-CemX) Antibody new drug

After completing the phase-I clinical trials in the U.S., we obtained the orphan drug designation from the U.S. FDA for treating “Hyper IgE Syndrome”. We received phase-II clinical trial approval for atopic dermatitis and allergic asthma.

We have completed an exploratory trial on the efficacy of atopic dermatitis in Taiwan and obtained excellent efficacy data. The trial results have been filed for a patent application claiming priority. In the first half of 2022, the U.S. phase-IIa clinical trial for moderate to severe atopic dermatitis was unblinded, and we also obtained the clinical study report (CSR). In December 2023, the Company completed the follow-up consultation of all subjects in the human PK bridging study for rituximab subcutaneous and intravenous injection in the United

States, and completed the clinical study report (CSR) in the first quarter of 2024. In 2024, the Company obtain the approval from US FDA and TFDA for the Phase II clinical trial of moderate-to-severe atopy dermatitis for FB825 rituximab subcutaneous injection. The trial was jointly implemented by international pharmaceutical manufacturers and cases were accepted by multiple testing centers in the United States and Taiwan at the same time.

Microbio (Shanghai) oversees the phase IIa clinical trial for moderate to severe allergic asthma. The trial was launched in Taiwan in 2021 and is currently still undergoing.

(4) FB704A (Anti-IL6) Full Human Antibody New Drug

We received permits from the Taiwan TFDA and the U.S. FDA for the severe asthma phase II clinical trial conducted in Taiwan, and it is currently still undergoing.

The R&D budget for the new nucleic acid-based drugs is more promising and more productive than the R&D funds transferred to the R&D capital for the new nucleic acid-based drugs. Therefore, the test was terminated.

(5) SNS812 belong to a class of nucleic acid medicines called siRNA to be used against the COVID-19

A phase II double-blind placebo-controlled randomized clinical trial of SNS812 was conducted in 2023 with 135 new coronary subjects enrolled in the high dose (200 mg), low dose (100 mg), and placebo groups after obtaining approval from the TFDA and FDA. The Company obtained the clinical study report (CSR) in October 2024. More than 90% of the test sample had successfully escaped the virus (JN.1, KP1-3 and LB.1) after being infected with the vaccine before the test. Results showed that, compared to placebo, subjects using SNS812 200 mg showed a significant decrease in duration of sustained remission or complete resolution of COVID-19 symptoms including shortness of breath, chills, fever, nausea, loss of taste and smell, and nasal congestion or runny nose, and no treatment-related serious adverse events were observed. Overall, SNS812 not only accelerates the removal of virus, but also significantly improves the symptoms of COVID-19, and is safe and tolerable for mild to moderate COVID-19 patients.

(6) SNS851

SNS851 is the world's first drug with a unique mechanism of action for weight loss. Unlike GLP-1 drugs, SNS851 inhibits specific new targets in the liver and increases liver fat metabolism to achieve whole-body weight loss. The animal and chemical test results show that SNS851 does not have the same effects as GLP-1, such as reducing appetite and muscle loss, which can have a weight loss effect and significantly improve high blood sugar, high cholesterol, and high triglycerides. In addition, we have completed the preliminary toxicological research on small rodents and monkeys for SNS851, and no adverse effect were

found. This indicates that the safety and effectiveness of the SNS851, and we expect SNS851 will become a new solution for weight loss to replace current market leader, GLP-1.

Now, we have accelerated the production of SNS851 by commissioned CMC production and pre-CRO clinical trials, and are moving towards the crucial stage for clinical development.

(7) Medical Device for External Use

1. Bonvadis[®] medical products are developed for multiple wound care and scar care applications, and we expect to become the world's most competitive drug and medical product in the chronic wound healing market with Fespixon[®]. Bonvadis was approved by the U.S. FDA in May 2024 for use on partial thickness wounds (diabetic foot ulcers grade 1, varicose vein ulcers, and pressure ulcers grades 1-2), closed surgical wounds, and burns (1st and superficial 2nd degree). In November 2024, Bonvadis was granted medical device license by the FDA of Saudi Arabia, and 20 countries are eligible to receive the FDA's 510(k) approval, including the Middle East, North and East Africa, Latin America, and other regions.

MDR is the EU Medical Devices Regulation access certification. It is currently in its second phase of application. After the application is approved, it will be available for acute and chronic wounds and scars, as well as the indication to create moisturizing environments for wounds to reduce scarring, and can be marketed in the 27 countries of the European Union, as well as in the countries that have accepted the MDR certification, including the United Kingdom, Switzerland, and Turkey.

Bonvadis[®] has passed two stages of on-site inspections and final review under the Medical Device Single Audit Program (MDSAP.) After obtaining the certificate, Bonvadis[®] will proceed to apply for permission to enter Brazil, Canada and Australia.

2. Develop organic products and establish an organic production site

The subsidiary, Cotton Field Organic Farm Inc., has established a production and distribution supply chain with the integration of resources to meet the market demand for organic agriculture in the future, and continue to provide excellent and stable quality organic agricultural products.

3. Enhance corporate governance and promote corporate sustainable development (ESG)

The Company continues to promote sustainable development and participate in international sustainability evaluations to disclose the Company's management performance in terms of environmental, social and corporate governance (ESG).

In 2024, the Company participated in the S&P Global Corporate Sustainability Assessment (CSA). Our ESG results ranked among the top 10 in the global

pharmaceutical industry, and our overall performance in corporate governance and economic structure was among the best in the pharmaceutical industry in the world. The Company was rated "Excellent" in 6 aspects: information transparency, innovative management, product responsibility, labor rights, customer relations, and non-involvement in policy advocacy. Among the 24 topics, 16 of which were ranked among the top 5% of all pharmaceutical companies in the world.

In addition, after being included in S&P Global's Sustainability Yearbook 2023 and named the "Industry Mover" in the global pharmaceutical industry in 2023, the Company has been listed in the Sustainability Yearbook again in 2024 and 2025. We are the only biopharmaceutical company in Taiwan that has been honored for three consecutive years. The Company has also been included in the FTSE4Good index for two consecutive years (2023 - 2024). The outstanding ESG performance has made the Company stand out among the top-performing enterprises in the world.

In terms of improving corporate governance performance, the Company was selected as one of the top 5% enterprises among all TPEx-listed companies for three consecutive years (from the 8th term in 2021 to the 10th term in 2023), which is the highest honor, and was ranked in the top 10% of "listed and OTC non-finance and non-electronics companies with a market value of TWD10 billion or more".

(II) Implementation status of budget

The consolidated net loss after tax attributable to owners of the Company for 2024 was NT\$1,165,147 thousand, a decrease of NT\$147,720 thousand from the consolidated net loss after tax of NT\$1,312,867 thousand in 2023. The related profit and loss and financial analysis are as follows:

Unit: NTD thousand

Item	2024 (A)	2023 (B)	Difference (A-B)
Consolidated operating revenues	117,926	86,783	31,143
Consolidated operating costs	(54,892)	(54,221)	(671)
Consolidated gross profit	63,034	32,562	(30,472)
Consolidated operating expenses	(1,148,449)	(1,129,187)	(19,262)
Consolidated operating losses	(1,086,047)	(1,096,625)	10,578
Consolidated non-operating income and expenses	(63,683)	(220,653)	156,970

Unit: NTD thousand

Item	2024 (A)	2023 (B)	Difference (A-B)
Consolidated net loss after tax	(1,153,019)	(1,322,568)	169,549
Net loss attributable to the owners of the parent company for the current loss	(1,165,147)	(1,312,867)	147,720

(III) Revenue, expense, and profitability analysis

Unit: NTD thousand

Year		2024	2023
Item			
Profit and loss	Consolidated net operating revenues	117,926	86,783
	Consolidated gross profit	63,034	32,562
	Consolidated interest income	286,155	282,696
	Consolidated interest Expense	9,609	5,610
	Consolidated net loss after tax	(1,153,019)	(1,322,568)
Profita bility	Return on assets (%)	(7.88)	(8.51)
	Return on equity (%)	(8.45)	(9.00)
	Net profit margin (%)	(977.75)	(1,523.99)
	After-tax losses per share (NT\$)	(2.44)	(2.77)

(IV) Research and development

1. Research and development expenditure

Unit: NTD thousand

Item \ Year	2024	2023
R&D expenditure	924,895	952,548
Operating expenses	1,148,449	1,129,187
Ratio of R&D expenditure to operating expenses(%)	80.53%	84.36%
R&D manpower	74 persons	89 persons

2. R&D Results: Please refer to (I) 2024 Annual Business Plan Implementation Achievements - Description of R&D Progress and Achievements of Major New Drugs and Medical Materials Projects.

Chairman: Kuo, Hsien-Shou General Managers: Cheng, Shu-ling Accounting Manager Yu, Ai-Chia

February 27, 2025

[Attachment 2]

Examination Report of Audit Committee for 2024 Closing Statements

The Board of Directors prepared the Company's 2024 Business Report, Financial Statements (Consolidated and Parent Company Only), and earnings distribution proposal, of which the financial statements were audited by CPA Cheng, Chin-Tsung and CPA Lee, Kuan-Hao from Deloitte & Touche, by which an audit report was issued. The Business Report, Financial Statements, and earnings distribution proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of the Company. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Law, we hereby submit this report.

Oneness Biotech Co., Ltd.

Convener of the Audit Committee: Huang, San-Kuei

February 27, 2025

[Attachment 3]

Implementation Status of the 2024 Sound Business Plan

Unit: NTD thousand

Item	Actual		Estimated		Gap	Gap Ratio	Gap Explanation	Improvement plan
	Amount	%	Amount	%				
Consolidated net operating revenues	117,926	100%	808,717	100%	(690,791)	-85%	Note I	
Consolidated operating costs	54,892	47%	631,042	78%	(576,150)	-91%		
Consolidated unrealized gross profit from sales	632	1%	0	0%	632	0%		
Consolidated gross profit	62,402	53%	177,675	22%	(115,273)	-65%		
Consolidated operating expenses	1,148,449	974%	3,586,799	444%	(2,438,350)	-68%	Note II	
Consolidated operating losses								
Consolidated non-operating income (expenses)	(1,086,047)	-921%	(3,409,124)	-422%	2,323,077	-68%	Note III	
Consolidated pre-tax profit (loss)	(63,683)	-54%	(20,070)	-2%	(43,613)	217%		
Income tax	(1,149,730)	-975%	(3,429,194)	-424%	2,279,464	-66%		
Consolidated net income (loss)	3,289	3%	0	0%	3,289	-		
Net income (loss) attributable to:	(1,153,019)	-978%	(3,429,194)	-424%	2,276,175	-66%		
Owners of the Company								
Non-controlling interest	(1,165,147)		(3,427,897)					

Note:

- I. The lower-than-expected operating revenue is due to the sales of drugs fell below the expectation and the delay in the trial progress, which affected the authorization schedule.
- II. Operating expenses were lower than expected primarily due to lower than expected research and development expenses as a result of the following factors:
 - 1.The progress of the clinical trial enrollment was affected by the COVID-19 outbreak before 2022, and it has delayed the trial enrollment.
 - 2.Because Bonvadis was approved by the U.S. FDA in May 2024 for use on partial thickness wounds (diabetic foot ulcers grade 1, varicose vein ulcers, and pressure ulcers grades 1-2), closed surgical wounds, and burns (1st and superficial 2nd degree); therefore, the Company decided to discontinue the U.S. Phase III clinical trial of ON101 in June 2024
 - 3.In order to ensure maximum differentiation between the FB918 drug candidates and the competing drugs, the Company needs to compare the characteristics and mechanisms of action of the drug candidates. The Company has developed two new drugs for asthma, so the development of FB918 has slowed down.
 - 4.Strictly manage all R&D expenditures.
- III. The higher-than-expected non-operating expenses are mainly due to higher-than-expected investment loss recognized in reinvestment companies in the current period.

[Attachment 4]

Ethical Corporate Management Best Practice Principles

- Article 1 The Company has formulated these Best Practice Principles to foster a corporate culture of ethical management and sound development, and offer a reference framework for establishing good commercial practices. The Company has formulated the Ethical Corporate Management Best Practice Principles in accordance with the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies”. These Principles shall be applicable to the Company and its subsidiaries, any foundation to which the Company has directly or indirectly contributed funds in excess of 50 percent of the total funds received, and other institutions, juridical persons, business groups, and organizations which are substantively controlled by the Company (hereinafter referred to as “Business Group and Organization”).
- Article 2 When engaging in commercial activities, directors, managers, employees, and mandataries of the Company or persons having substantive control over the Company ("substantive controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty ("unethical conduct") for purposes of acquiring or maintaining benefits. Parties involved in the different forms of unethical conduct specified in the preceding paragraph shall include civil servants, political candidates, political parties or members of political parties, state-run or privately-owned businesses or institutions, and their directors, supervisors, managers, employees, substantive controllers, or other stakeholders.
- Article 3 The term "Benefits" as used in these Principles shall refer to any valuable things, including money, endowments, commissions, positions, services, preferential treatment, or kickbacks of any type or in any name. Benefits received or occasionally given in accordance with accepted social customs and that do not adversely affect specific rights and obligations shall be excluded.
- Article 4 The Company shall comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/TPEX listing rules, or other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management.
- Article 5 The Company shall abide by the management motto of honesty, transparency, and responsibility, and formulate policies that are based on integrity. Moreover, we establish sound corporate governance and risk control mechanisms aiming to create a business environment for sustainable development.

- Article 6 The Company's business integrity policies shall clearly and thoroughly outline integrity practices and preventive solutions against dishonest conducts (hereinafter referred to as "Preventions"), including operating procedures, behavioral guidelines, and training programs.
The Company's Preventions shall comply with the laws of the locations in which the Company and Group Affiliates operate.
The Company should communicate with employees, unions, key business counterparties, or other stakeholders when establishing Preventions.
- Article 7 When developing Preventions, the Company shall identify business activities that present high risks of dishonest conduct and adopt enhanced preventive measures accordingly.
Preventions adopted by the Company shall prevent at least the following misconducts:
I. Offering and acceptance of bribe.
II. Offering of illegal political donations.
III. Inappropriate donation or sponsorship.
IV. Offering or acceptance of inappropriate gift, treatment or benefit.
V. Infringement of business secret, trademark, patent, copyright, and other intellectual property rights.
VI. Engagement in unfair competition.
VII. Direct or indirect damage to consumers' or stakeholders' interest, health or safety during research, development, procurement, manufacturing, offering, or sale of products and services.
- Article 8 Article 8 The Company and its respective business group and organization shall clearly specify in their rules and external documents the ethical corporate management policies and the commitment by the board of directors and senior management on rigorous and thorough implementation of such policies, and shall carry out the policies in internal management and in commercial activities.
- Article 9 This Company shall engage in commercial activities in a fair and transparent manner based on the principle of ethical management.
Prior to any commercial transactions, the Company shall take into consideration the legality of their agents, suppliers, clients, or other trading counterparties and whether any of them are involved in unethical conduct, and shall avoid any dealings with persons so implicated.
When entering into contracts with its agents, suppliers, clients, or other trading counterparties, the Company shall include in such contracts terms requiring compliance with the Ethical Management Policy and that in the event the trading counterparties are involved in unethical conduct, this Company may at any time terminate or rescind such contracts.
- Article 10 When conducting business, the Company and its directors, managers, employees, mandataries, and substantive controllers, may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders.

- Article 11 When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company and its directors, managers, employees, mandataries, and substantive controllers, shall comply with the Political Donations Act and their own relevant internal operating procedures, and shall not make such donations in exchange for commercial gains or business advantages.
- Article 12 When making or offering charitable donations and sponsorship, the Company and its directors, managers, employees, mandataries, and substantive controllers shall comply with relevant laws and regulations and internal operating procedures and not engage in bribery in disguise.
- Article 13 The Company and its directors, managers, employees, mandataries, and substantive controllers shall not directly or indirectly offer or accept any unreasonable presents, entertainment, or other improper benefits to establish business relationships or influence commercial transactions.
- Article 14 The Company and its directors, managers, employees, mandataries, and substantive controllers shall observe applicable laws and regulations, the Company's internal operational procedures, and contractual provisions concerning intellectual property, and shall not use, disclose, dispose, or damage intellectual property or otherwise infringe intellectual property rights without the prior consent of the intellectual property rights holder.
- Article 15 The Company shall engage in business activities in accordance with applicable competition laws and regulations. It may not fix prices, make rigged bids, impose output restrictions and quotas, or share or divide markets by allocating customers, suppliers, areas of operation, or lines of commerce.
- Article 16 In the course of research and development, procurement, manufacture, provision, or sale of products and services, the Company and its directors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations and international standards to ensure the transparency of information about, and safety of, their products and services. They shall also adopt and publish a policy on the protection of the rights and interests of consumers or other stakeholders, and carry out the policy in their operations, with a view to preventing their products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders. Where there are sufficient facts to determine that the Company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the Company shall, in principle, recall those products or suspend the services immediately.
- Article 17 The directors, managers, employees, mandataries, and substantial controllers of the Company shall exercise the due care of good managers to supervise the prevention of unethical conduct, constantly review the results of implemented preventive measures, make ongoing adjustments so as to

ensure thorough implementation of its ethical corporate management policies.

To achieve sound ethical corporate management, the Company shall establish a dedicated unit responsible for establishing and supervising the implementation of the ethical corporate management policies and prevention programs. The dedicated unit shall be in charge of the following matters, and shall report to the board of directors on a regular basis:

- I. Assisting in incorporating ethics and moral values into the Company's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations;
- II. Adopting programs to prevent unethical conduct and setting out in each program the standard operating procedures and conduct guidelines with respect to the Company's operations and business.
- III. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities with a higher risk of unethical conduct within the business scope.
- IV. Increasing and coordinating awareness and educational activities with respect to ethics policy.
- V. Developing a whistle-blowing system and ensuring its operating effectiveness.
- VI. Assisting the Board of Directors and the management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance in operating procedures.

Article 18 This Company and its directors, managers, employees, mandataries, and substantial controllers shall comply with applicable laws and regulations and the prevention programs when conducting business.

Article 19 The Company shall adopt policies for preventing conflicts of interest to identify, monitor, and manage risks possibly resulting from unethical conduct, and shall also offer appropriate means for directors, managers, and other stakeholders attending or present at board meetings to voluntarily explain whether their interests would potentially conflict with those of the Company.

When a proposal at a given board of directors meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, managers, and other stakeholders attending or present at board meetings of the Company, the concerned person shall state the important aspects of the relationship of interest at the given board meeting. If his or her participation is likely to prejudice the interest of the company, the concerned person may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings.

The directors, managers, employees, mandataries, and substantial controllers shall not take advantage of their positions or influence in the companies to obtain improper benefits for themselves, their spouses, parents, children or any other person.

Article 20 The Company shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in an unethical conduct, not have under-the-table accounts or keep secret accounts, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.
The Company's internal audit unit shall periodically review compliance with the aforesaid system and prepare an audit report to be submitted to the Board of Directors. The internal audit unit may engage a certified public accountant to carry out the audit, and may engage professionals to assist if necessary.

Article 21 The Company shall establish operating procedures and behavioral guidelines based on Article 6 to outline certain issues that directors, managers, employees, and Controllers must take note of when performing duties, including:

- I. Definitions on the offering/acceptance of improper gains.
- II. Procedures for offering legitimate political donations.
- III. Procedures for offering legitimate donations or sponsorships, and limits.
- IV. Rules against conflict of interest, including reporting and handling procedures.
- V. Confidentiality rules for secrets and sensitive information obtained through business activity.
- VI. Rules and procedures for suppliers, customers, and business counterparties involved in dishonest conducts.
- VII. Procedures for handling violation of the Ethical Corporate Management Best Practice Principles.
- VIII. Disciplinary actions for violators.

Article 22 The chairperson, president, or senior management of the Company shall communicate the importance of corporate ethics to its directors, employees, and mandataries on a regular basis.
The Company shall periodically organize training and awareness programs for directors, managers, employees, mandataries, and substantial controllers and invite the company's commercial transaction counterparties so they understand the company's resolve to implement ethical corporate management, the related policies, prevention programs and the consequences of committing unethical conduct.
The Company shall apply the policies of ethical corporate management when creating its employee performance appraisal system and human resource policies to establish a clear and effective reward and discipline system.

Article 23 The Company shall adopt a concrete whistle-blowing system and scrupulously operate the system. The whistle-blowing system shall include at least the following:

- I. An independent mailbox or hotline, either internally established and publicly announced or provided by an independent external institution,

to allow internal and external personnel of the company to submit reports.

- II. Dedicated personnel or unit appointed to handle the whistle-blowing system. Any tip involving a director or senior management shall be reported to the Audit Committee. Categories of reported misconduct shall be delineated and standard operating procedures for the investigation of each shall be adopted.
- III. Documentation of case acceptance, investigation processes, investigation results, and relevant documents.
- IV. Confidentiality of the identity of whistle-blowers and the content of reported cases.
- V. Measures for protecting whistle-blowers from inappropriate disciplinary actions due to their whistle-blowing.
- VI. Whistleblowing incentive measures.

When material misconduct or likelihood of material impairment to the Company comes to their awareness upon investigation, the dedicated personnel or unit handling the whistle-blowing system shall immediately prepare a report and notify the member of the Audit Committee.

Article 24 The Company shall adopt and publish a well-defined disciplinary and appeal system for handling violations of the ethical corporate management rules, and shall make immediate disclosure on the company's internal website of the title and name of the violator, the date and details of the violation, and the actions taken in response.

Article 25 The Company shall collect quantitative data about the promotion of ethical management and continuously analyze and assess the effectiveness of the promotion of ethical management policy. They shall also disclose the measures taken for implementing ethical corporate management, the status of implementation, the foregoing quantitative data, and the effectiveness of promotion on their company websites, annual reports, and prospectuses, and shall disclose their ethical corporate management best practice principles on the Market Observation Post System.

Article 26 The Company shall constantly monitor the development of relevant domestic and international regulations concerning ethical corporate management and encourage its directors, managers, and employees to submit suggestions. The adopted Ethical Management Policies and measures taken shall be reviewed and improved based on these suggestions to enhance the effectiveness of ethical management.

Article 27 The Company has established an Audit Committee. The establishment or amendment to the Ethical Corporate Management Best Practice Principles shall be approved by at least one-half of all members of the Audit Committee and submitted to the Board of Directors for resolution before being implemented, and shall be reported at a shareholders' meeting. The same procedure shall be followed when the principles have been amended.

If it fails to be approved by more than half of all members of the Audit Committee as in the preceding paragraph, it may be implemented with the approval of more than two-thirds of all directors, and the resolution by the Audit Committee shall be recorded in the minutes of the board meeting. All members of the Audit Committee and all directors referred to in the first paragraph shall be counted on the basis of the actual incumbents. The Company has independent directors. When the Company submits its Ethical Corporate Management Best Practice Principles to the board of directors for discussion pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. Any objections or reservations of any independent director shall be recorded in the minutes of the board of directors meeting. An independent director who cannot attend the board meeting in person to express objections or reservations shall provide a written opinion before the board meeting, unless there is some legitimate reason to do otherwise, and the opinion shall be specified in the minutes of the board of directors meeting.

Article 28 These Procedures were formulated on December 31, 2010.
The 1st amendment was made on March 18, 2014.
The 2nd amendment was made on April 08, 2015.
The 3rd amendment was made on May 22, 2025.

[Attachment 5]

Procedures for Ethical Management and Guidelines for Conduct

Article 1 The Company engages in commercial activities out of the utmost fairness, honesty, faithfulness, and transparency, and has established "Business Integrity Procedures and Behavioral Guidelines" to fully enforce integrity management, prevent unethical conducts, and outline areas that require employees' attention when performing duties.

The following procedures and guidelines apply to all subsidiaries of the Company, non-profit organizations that the Company has funded directly or indirectly for more than 50%, and any entities that the Company has control over.

Article 2 Insiders, as mentioned throughout the procedures and guidelines, shall refer to directors, managers, employees, agents, and persons who hold control over the Company and group enterprises and organizations.

Any offering, commitment, request, or acceptance of inappropriate gains by an insider through a third party is considered a conduct of that insider.

Article 3 Dishonest conducts, as mentioned throughout the procedures and guidelines, shall refer to any direct or indirect offering, acceptance, commitment, or request of inappropriate gains by an insider over the course of business activity, or any other conducts that are considered illegal or constitute breach of integrity or fiduciary duty.

Counterparties of dishonest conduct, as described above, may include government officials, election candidates, political parties or members thereof, and directors, managers, employees, controllers, or any stakeholder of a state-owned or private institution.

Article 4 The term "benefits" as used in these Procedures and Guidelines refers to any valuable things, including money, endowments, presents, commissions, positions, services, preferential treatment, kickbacks,

facilitation payments, entertainment, or social activities of any type or in any name.

Article 5 The Company designates the Human Resources Department as the responsible unit (hereinafter referred to as the “responsible unit”) to handle the amendment, implementation, interpretation, consulting services, and entry of reports, as well as supervise the implementation. It is mainly responsible for the matters below and shall report to the Board of Directors regularly:

- I. Assisting in incorporating ethics and moral values into the Company's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations;
- II. Adopting programs to prevent unethical conduct and setting out in each program the standard operating procedures and conduct guidelines with respect to the Company's operations and business.
- III. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities with a higher risk of unethical conduct within the business scope.
- IV. Increasing and coordinating awareness and educational activities with respect to ethics policy.
- V. Developing a whistle-blowing system and ensuring its operating effectiveness.
- VI. Assisting the Board of Directors and the management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance in operating procedures.

Article 6 Except under one of the following circumstances, when providing, accepting, promising, or requesting, directly or indirectly, any benefits as specified in Article 4, the conduct of the given personnel of the Company shall comply with the provisions of the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies” and these

Procedures and Guidelines, before the relevant procedures shall be carried out:

- I. The conduct is undertaken to meet business needs and is in accordance with local courtesy, convention, or customs during domestic (or foreign) visits, reception of guests, promotion of business, and communication and coordination.
- II. The conduct has its basis in ordinary social activities that are attended or others are invited to hold in line with accepted social customs, commercial purposes, or developing relationships.
- III. Invitations to guests or attendance at commercial activities or factory visits in relation to business needs, when the method of fee payment, number of participants, class of accommodations, and the time period for the event or visit have been specified in advance.
- IV. Attendance at folk festivals that are open to and invite the attendance of the general public.
- V. Rewards, emergency assistance, condolence payments, or honoraria from the management.
- VI. Other conduct in alignment with social customs the Company's rules.

Article 7 Except under any of the circumstances set forth in the preceding article, when any personnel of the Company are provided with or are promised, either directly or indirectly, any benefits as specified in Article 4 by a third party, the matter shall be handled in accordance with the procedures below:

- I. If there is no relationship of interest between the party providing or offering the benefit and the official duties of the Company's personnel, the personnel shall report to their immediate supervisor within 3 days from the acceptance of the benefit, and the responsible unit shall be notified if necessary.
- II. If a relationship of interest does exist between the party providing or offering the benefit and the official duties of the Company's personnel, the personnel shall return or refuse the benefit, and shall report to his or her immediate supervisor and notify the responsible unit. When the benefit cannot be returned, then within 3 days from the acceptance of

the benefit, the personnel shall refer the matter to the responsible unit for handling.

"A relationship of interest between the party providing or offering the benefit and the official duties of the Company's personnel," as referred to in the preceding paragraph, refers to one of the circumstances below:

- I. When both parties have commercial dealings, a relationship of direction and supervision, or subsidies (or rewards) for expenses.
- II. When a contracting, trading, or other contractual relationship is being sought, is in progress, or has been established.
- III. Other circumstances in which a decision regarding the Company's business, or the execution or non-execution of business, will result in a beneficial or adverse impact.

The Company's responsible unit shall make a proposal, based on the nature and value of the benefit under paragraph 1, that it be returned, accepted on payment, given to the public, donated to charity, or handled in another appropriate manner. The proposal shall be implemented after being reported and approved.

Article 8 The Company's shall neither provide nor promise any facilitating payment.

If any of Company's personnel provides or promises a facilitating payment under threat or intimidation, they shall record the process and submit it to their immediate supervisor and notify the Company's responsible unit.

Upon receipt of the report under the preceding paragraph, the responsible unit shall take immediate action and review relevant matters in order to minimize the risk of recurrence. In a case involving alleged illegality, the responsible unit shall also immediately report to the relevant judicial agency.

Article 9 Political contributions by the Company shall be made in accordance with the following provisions, reported to the responsible unit, and approved by the Board of Directors:

- I. It shall be ascertained that the political contribution is in compliance with the laws and regulations governing political contributions in the

country in which the recipient is located, including the maximum amount and the form in which a contribution may be made.

- II. A written record of the decision-making process shall be kept.
- III. Account entries of all political contributions shall be made in accordance with applicable laws and regulations and relevant procedures for accounting treatment.
- IV. In making political contributions, commercial dealings, applications for permits, or carrying out other matters involving the Company's interests with the related government agencies shall be avoided.

Article 10 Charitable donations or sponsorships by the Company shall be provided in accordance with the following provisions, reported to the responsible unit, and approved by the Board of Directors:

- I. It shall be ascertained that the donation or sponsorship is in compliance with the laws and regulations of the country where the Company operates.
- II. A written record of the decision-making process shall be kept.
- III. A charitable donation shall be given to a valid charitable institution and may not be bribery in disguise.
- IV. The returns received as a result of any sponsorship shall be specific and reasonable, and the recipient of the sponsorship may not be a counterparty of the Company's commercial dealings or a party with which any personnel of the Company has a relationship of interest.
- V. After a charitable donation or sponsorship has been given, it shall be ascertained that the destination to which the money flows is consistent with the purpose of the contribution.

Article 11 When any of the directors, managers, or other stakeholders attending or present at board meetings of this Company or the juristic person represented by him/her is an interested party in relation to an agenda item, the concerned person shall state the important aspects of the relationship of interest at the given board meeting. If his or her participation is likely to prejudice the interest of the Company, the concerned person may not participate in discussion or voting on that agenda item and shall recuse

himself or herself from the discussion or the voting. He/she shall further refrain from exercising voting rights as a proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings.

Where the spouse, a blood relative within the second degree of kinship of a director, or any company which has a controlling or subordinate relationship with a director is an interested party in relation to agenda items specified in the preceding paragraph, such director shall be deemed to have a personal interest in the item.

If in the course of conducting company business, any personnel of the Company discovers that a potential conflict of interest exists involving themselves or the juristic person that they represent,

or that they or their spouse, parents, children, or a person with whom they have a relationship of interest is likely to obtain improper benefits, the personnel shall report the relevant matters to both his or her immediate supervisor and the responsible unit, and the immediate supervisor shall provide the personnel with proper instructions. If, in the course of conducting company business, any personnel of the Company discovers that a potential conflict of interest exists involving themselves or the juristic person that they represent, or that they or their spouse, parents, children, or a person with whom they have a relationship of interest is likely to obtain improper benefits, they shall report the relevant matters to their immediate supervisor and the Company's responsible unit, and said supervisor shall provide the personnel with proper instructions.

No personnel of the Company may use company resources for commercial activities other than those of this Company, nor shall their job performance be affected by their involvement in commercial activities other than those of this Company.

Article 12 The Company shall set up a special unit in charge of formulating and implementing the procedures for managing and preserving the confidentiality of the Company's trade secrets, trademarks, patents, works, and other intellectual properties, and it shall also review the results of

implementation regularly to ensure the sustained effectiveness of the confidentiality procedures.

All the Company's personnel shall duly follow the operational rules pertaining to intellectual properties as mentioned in the preceding paragraph and may not disclose to any other party any of the Company's trade secrets, trademarks, patents, works, and other intellectual properties of which they are aware, nor may they inquire about or collect any such trade secrets, trademarks, patents, and other intellectual properties unrelated to their individual duties.

Article 13 The Company shall engage in business activities in accordance with the Fair Trade Act and applicable competition laws and regulations. It may not fix prices, make rigged bids, impose output restrictions and quotas, or share or divide markets by allocating customers, suppliers, areas of operation, or lines of commerce.

Article 14 In the course of research and development, procurement, manufacture, provision, or sale of products and services, the Company shall observe all applicable laws and regulations and international standards and compile and announce matters requiring attention to ensure the transparency of information about and safety of its products and services.

The Company shall also adopt and publish on its website a policy on the protection of the rights and interests of consumers or other stakeholders, and carry out the policy in their operations, to prevent its products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders.

Where media coverage or relevant facts indicate that the Company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the Company shall recall those products or suspend the services immediately. It shall further verify relevant facts through investigations and propose review and corrective action plans.

The Company's responsible unit shall report the event as in the preceding paragraph, actions taken, subsequent reviews, and corrective measures taken to the Board of Directors.

Article 15 All the Company's personnel shall adhere to the provisions of the Securities and Exchange Act and may not take advantage of undisclosed information about which they have learned to engage in insider trading. Personnel are also prohibited from divulging undisclosed information to any other party, in order to prevent them from using such information to engage in insider trading.

Any organization or person outside of the Company that is involved in any merger, demerger, acquisition and share transfer, major memorandum of understanding, strategic alliance, other business partnership plan, or the signing of a major contract by the Company shall be required to sign a non-disclosure agreement in which they undertake not to disclose to any other party any trade secret or other material information of this Corporation acquired as a result, and that they may not use such information without the Company's prior consent.

Article 16 The Company shall announce and disclose the ethical corporate management policy in its rules, annual reports, and on the company website as well as during external activities such as product presentations and investor conferences to give its suppliers, customers, or other institutions and personnel related to its business operations a clear understanding of its ethical corporate management concepts, norms, and regulations.

Article 17 Before developing a commercial relationship with another party, such as an agent, supplier, customer, or other counterparties in commercial dealings, the Company shall evaluate the legality and ethical management policy of the party and ascertain whether the party has a record of involvement in unethical conduct, in order to ensure that the party conducts business in a fair and transparent manner and will not request, offer, or take bribes.

When the Company carries out the evaluation under the preceding paragraph, it may adopt appropriate audit procedures to review the counterparty with which it will have commercial dealings with respect to the following matters, in order to gain a comprehensive knowledge of its ethical management:

- I. The enterprise's nationality, location of business operations, organizational structure, and management policy, and place where it will make payment.
- II. Whether the enterprise has adopted an ethical management policy, and the status of its implementation.
- III. Whether the enterprise's business operations are located in a country with a high risk of corruption.
- IV. Whether the business operated by the enterprise is in an industry with a high risk of bribery.
- V. The long-term business condition and degree of goodwill of the enterprise.
- VI. Consultation with the enterprise's business partners on their opinion of the enterprise.
- VII. Whether the enterprise has a record of involvement in unethical conduct, such as bribery or illegal political contributions.

Article 18 Any of the Company's personnel, when engaging in commercial activities, shall make a statement to the trading counterparty about the Company's ethical management policy and related rules and shall clearly refuse to provide, promise, request, or accept, directly or indirectly, any improper benefit in whatever form or name.

Article 19 All of the Company's personnel shall avoid business transactions with an agent, supplier, customer, or other counterparties in commercial transactions that is involved in unethical conduct. When the counterparty or partner is found to have engaged in unethical conduct, the personnel shall immediately cease dealing with the counterparty and blacklist it for any further business interaction in order to effectively implement the Company's ethical management policy.

Article 20 Before entering into a contract with another party, the Company shall gain a thorough knowledge of the status of the other party's ethical management and shall include the observance of the Company's ethical management policy in the terms and conditions of the contract, stipulating at the least the matters below:

- I. When a party to the contract becomes aware that any personnel have violated the terms and conditions pertaining to prohibition of acceptance of commissions, rebates, or other improper benefits, the party shall immediately notify the other party of the violator's identity, the manner in which the provision, promise, request, or acceptance was made, and the monetary amount or other improper benefit that was provided, promised, requested, or accepted. The party shall also provide the other party with pertinent evidence and cooperate fully with the investigation. If there has been resultant damage to either party, the party may claim damages from the other party as per the contract terms and may also deduct the full amount of the damages from the contract price payable.
- II. Where a party is discovered to be engaged in unethical conduct in its commercial activities, the other party may terminate or rescind the contract unconditionally at any time.
- III. Specific and reasonable payment terms, including the place and method of payment and the requirement for compliance with relevant tax laws and regulations.

Article 21 The Company shall encourage internal and external personnel to report unethical or improper conduct by providing rewards as per the severity of each report. Where internal personnel submit false reports or make malicious accusations, they shall be subject to disciplinary action or dismissed in case of severe offenses.

The Company shall internally establish and publicly announce on its website and the intranet, or provide through an independent external institution, an independent mailbox or hotline, for insiders and outsiders of the Company to submit reports. Whistleblowers shall provide the following information:

- I. The whistleblower's name and I.D. number (whistleblowing reports may be submitted anonymously), and an address, telephone number and e-mail address where it can be reached.
- II. Name or other characteristics/information conducive to identifying the accused;
- III. Specific facts available for investigation.

Personnel in charge of handling whistle-blowing reports shall issue a written statement to keep the whistleblowers' identity and relevant contents strictly confidential. The Company shall also undertake to protect the whistleblowers from improper treatment due to their reports.

The responsible unit of the Company shall observe the following procedure in handling whistleblowing matters:

- I. An information shall be reported to the department head if involving the rank and file and to an independent director or the Audit Committee if involving a director or a senior executive.
- II. The responsible unit of the Company and the department head or personnel being reported to in the preceding subparagraph shall immediately verify the facts and, where necessary, with the assistance of the legal compliance or other related department.
- III. If a person being informed of is confirmed to have indeed violated the applicable laws and regulations or the Company's policy and regulations of ethical management, the Company shall immediately require the violator to cease the conduct and shall make an appropriate disposition. When necessary, the Company will report to the competent authority, refer said person to judicial authority for investigation, or institute legal proceedings and seek damages to safeguard its reputation and its rights and interests.
- IV. Documentation of case acceptance, investigation processes and investigation results shall be retained for five years and may be retained electronically. In the event of a suit in respect of the whistleblowing case before the retention period expires, the relevant information shall continue to be retained until the conclusion of the litigation.
- V. With respect to a confirmed information, the Company shall charge relevant units with the task of reviewing the internal control system and relevant procedures and proposing corrective measures to prevent recurrence.

VI. The responsible unit of the Company shall submit to the board of directors a report on the whistleblowing case, actions taken, and subsequent reviews and corrective measures.

Article 22 If any personnel of the Company discover that another party has engaged in unethical conduct towards the Company, and such unethical conduct involves alleged illegality, the Company shall report the relevant facts to the judicial and prosecutorial authorities; where a public agency or public servant is involved, the Company shall additionally notify the governmental anti-corruption agency.

Article 23 The Company's responsible unit shall organize awareness sessions each year and arrange the Chairman, the President, or senior management to communicate the importance of ethics to its directors, employees, and mandataries.

The Company shall incorporate ethical management into employee performance appraisals and human resources policy, and establish a clear and effective reward/penalty and grievance system.

If any staff member of this Company severely violates the code of ethical conduct, the Company shall dismiss or terminate him/her in accordance with applicable laws and regulations or the personnel policy and procedures of this Company.

The Company shall disclose on its intranet information the name and title of the violator, the date and details of the violation, and the actions taken in response.

Article 24 These Procedures and Guidelines, and any amendments thereto, shall be implemented after a review is conducted by the Audit Committee and a resolution is adopted by the Board of Directors, and it shall also be reported to the shareholders' meeting.

Article 25 These Procedures were formulated on April 08, 2015.

The 1st amendment was made on March 20, 2020.

The 2nd amendment was made on May 22, 2025.

[Attachment 6]

Report on the remuneration received by the directors in 2024

The standard or structure and system for the remuneration paid to directors of the Company is adjusted according to future risk factors, and directors should not be guided to engage in behaviors that exceed the Company's risks in pursuit of remuneration, to avoid improper situations such as losses incurred to the Company after payment of remuneration.

The remuneration of directors (including independent directors) mainly refers to the transportation expenses of directors attending the board of directors and the remuneration of independent directors serving on functional committees such as audit committee and remuneration committee, which will be paid according to the level of directors' participation in the Company's operations and the value of their contributions, and the usual level in the industry. In addition, directors' remuneration is according to the Company's Article of Incorporation, which shall be reported to the shareholders' meeting after the resolution of the board of directors is passed.

The remunerations paid by the Company to general directors and independent directors in 2024 are as follows:

Unit: thousand NTD																		
Job Title	Name	Directors' remuneration				The ratio of sum of the four items (A, B, C and D) to the net income after tax (Note1)		Part-time employees' related remuneration				The ratio of sum of the seven items (A, B, C, D, E, F, and G) to the net income after tax (Note 1)			Whether receive remuneration from the non-subsidiary investment business or the parent company			
		Remuneration (A)	Retirement Pension (B)	Directors' Remuneration (Note4) (C)	Business execution expenses (D)	Salaries, bonuses and special expenses, etc. (E)	Retirement Pension (F)	Employee Compensation(G)										
								The Com-pany financial report	The Com-pany financial report	The Com-pany financial report	The Com-pany financial report	All companies in the financial report						
												Cash Amount	Stock Amount	Cash Amount		Stock Amount		
Chairman of the	Huang, Shan-Ney	0	0	0	0	0	0	758	758	0	0	0	0	773	-0.07	773	-0.07	None

Unit: thousand NTD

1. The remuneration policy, system, standard, and structure of independent directors of the Company, and the relation between the amount of remuneration and the responsibilities, risks, investment time, and other factors shall be stated:

(1) According to the Company's "Articles of Association", the remuneration of directors shall be determined in accordance with the degree of participation in the operation of the Company, the value of their contribution, and the usual level of participation in the industry, as authorized by the Board of Directors. It is also expressly stipulated that the proportion of directors' remuneration provision shall be less than 2% (inclusive).

(2) The Company shall set the remuneration of the independent directors in its "Rules Governing the Scope of Powers of Independent Directors". Since all independent directors serve as members of the Audit Committee and Remuneration Committee, the Company may consider providing a reasonable level of remuneration different from that of ordinary directors and supervisors. The Company may also, in accordance with procedures prescribed by law, consider providing remuneration for independent directors in the form of a fixed monthly salary.

(3) In accordance with the regulation of Article 21 of the Article of Incorporation, if the Company makes profits, it shall be appropriated the amount no more than 2%. If it's reasonable when the amount changes with the income before income tax. If the Company has accumulated deficit, it should keep the amount for cover accumulated deficits. According to the article 8 of the "Board of Directors' Performance Assessment Method", the Company pays remuneration to them, and their remuneration authorizes the board of directors to determine according to their participation in the company's operations and the value of their contribution (such as teamwork situation, internal relationship and communication and some degree of understanding for the industry), the results of the performance assessment will approved by Remuneration Committee and the board of directors, and it will adjust according to the operating status and amend the law.

2. Except as disclosed in the above table, the remuneration received by the directors of the Company for providing services (such as serving as non-employees consultants for parent company, all companies in the financial report, reinvestment business, etc.) in the most recent year: In 2024, Kuo, Tu-Mu served as a consultant for the company and received a fee of NTS 240,000.

Note 1: Net loss after tax refers to the net loss after tax provided in the Company's 2024 parent company only financial report.

[Attachment 7]

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Oneness Biotech Co., Ltd.

Opinion

We have audited the accompanying consolidated financial statements of Oneness Biotech Co., Ltd. (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated balance sheets as of December 31, 2024 and 2023, and the consolidated statements of comprehensive income or loss, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2024 and 2023, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2024. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matter identified in the consolidated financial statements for the year ended December 31, 2024 is as follows:

Assessment of Impairment of Intangible Assets

The Group is a research and development enterprise specializing in new biotechnology drugs. The success of the development and sale of new drugs after launch may affect the Group's future operations. The Group's intangible assets - license as of December 31, 2024 are technical licensing fees for patents and technologies that are already available for use or are still in the process of research and development, obtained for the development of new drugs. Among them, intangible assets - license that are in the process of research and development and not yet available for use are not subject to amortization in accordance with IAS 36 "Impairment of Assets." Meanwhile, the Group's management evaluates intangible assets for impairment and estimates the future economic benefit and recoverable amounts of the intangible assets at least annually or when there is an indication of an impairment of intangible assets. Since the assessment of intangible assets for impairment involves significant estimates and judgments, we considered the impairment of intangible assets - license as a key audit matter.

The corresponding audit procedures that we performed were as follows:

1. We obtained the intangible asset impairment assessment documentation based on each individual cash-generating unit from the Group's management.
2. We obtained an understanding of the developing pipelines with the Group's management of the nature of these new drugs, their target markets, technological trends and the progress of the development to confirm that its technical licenses remain competitive in the market and that there are no significant delays in the development progress.
3. We assessed the reasonableness of the assumptions used by the Group's management in identifying indicators of impairment and conducting impairment tests, including the appropriateness of identification of cash-generating units, cash flow forecasts, discount rates and other relevant factors.

Other Matter

We have also audited the parent company only financial statements of the Company as of and for the years ended December 31, 2024 and 2023 on which we have issued an unmodified opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of

accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2024, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Chin-Tsung Cheng and Kuan-Hao Li.

Deloitte & Touche
Taipei, Taiwan
Republic of China

February 27, 2025

Notice to Readers

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

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

ONENESS BIOTECH CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
(In Thousands of New Taiwan Dollars)

ASSETS	2024		2023	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 1,047,758	8	\$ 812,828	5
Financial assets at fair value through other comprehensive income - current (Notes 4 and 8)	1,204,590	9	1,755,608	12
Financial assets at amortized cost - current (Notes 4 and 9)	4,766,600	35	5,204,525	34
Trade receivables (Notes 4, 10, 22 and 32)	18,337	-	25,770	-
Current tax assets (Note 4)	77,882	-	50,770	-
Inventories (Notes 4 and 11)	115,155	1	122,737	1
Biological assets - current (Note 4)	1,966	-	694	-
Other current assets (Note 32)	60,868	-	45,238	-
Total current assets	7,293,156	53	8,018,170	52
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	105,194	1	105,085	1
Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8)	772,350	6	613,196	4
Investments accounted for using the equity method (Notes 4 and 13)	2,859,393	21	3,377,864	22
Property, plant and equipment (Notes 4, 14 and 32)	676,382	5	731,626	5
Right-of-use assets (Notes 4 and 15)	429,390	3	463,528	3
Investment properties (Notes 4 and 16)	148,089	1	148,575	1
Goodwill (Notes 4, 5 and 17)	57,441	1	89,138	1
Intangible assets (Notes 4, 5, 18 and 32)	1,124,621	8	1,681,837	11
Deferred tax assets (Notes 4 and 24)	137,567	1	79,209	-
Refundable deposits (Note 4)	21,761	-	29,211	-
Other non-current assets	34,202	-	26,264	-
Total non-current assets	6,366,390	47	7,345,533	48
TOTAL	\$ 13,659,546	100	\$ 15,363,703	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Trade payables (Note 32)	\$ 2,731	-	\$ 1,703	-
Other payables (Notes 19 and 32)	126,280	1	144,199	1
Current tax liabilities	119	-	119	-
Lease liabilities - current (Notes 4 and 15)	41,179	-	34,247	-
Other current liabilities (Note 32)	12,606	-	35,093	1
Total current liabilities	182,915	1	215,361	2
NON-CURRENT LIABILITIES				
Contract liabilities - non-current (Notes 22 and 32)	170,684	1	176,074	1
Deferred tax liabilities - non-current (Notes 4 and 24)	140,408	1	76,564	-
Lease liabilities - non-current (Notes 4 and 15)	365,175	3	397,950	3
Guarantee deposit received (Note 32)	470	-	480	-
Total non-current liabilities	676,737	5	651,068	4
Total liabilities	859,652	6	866,429	6
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 21)				
Ordinary shares	4,790,645	35	4,545,472	29
Capital surplus	7,622,722	56	9,050,192	59
Retained earnings (accumulated deficit)				
Legal reserve	-	-	35,998	-
Special reserve	-	-	4,114	-
Unappropriated earnings (accumulated deficit)	(1,154,212)	(9)	(1,307,016)	(8)
Total retained earnings (accumulated deficit)	(1,154,212)	(9)	(1,266,904)	(8)
Other equity				
Exchange differences on translation of the financial statements of foreign operations	12,330	-	(17,110)	-
Unrealized gain on financial assets at FVTOCI	1,053,170	8	1,767,332	11
Total other equity	1,065,500	8	1,750,222	11
Treasury shares	(25,777)	-	(25,777)	-
Total equity attributable to owners of the Company	12,298,878	90	14,053,205	91
NON-CONTROLLING INTERESTS (Note 21)	501,016	4	444,069	3
Total equity	12,799,894	94	14,497,274	94
TOTAL	\$ 13,659,546	100	\$ 15,363,703	100

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

ONENESS BIOTECH CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME OR LOSS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(In Thousands of New Taiwan Dollars, Except Earnings (Loss) Per Share)

	2024		2023	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 22 and 32)	\$ 117,926	100	\$ 86,783	100
OPERATING COSTS (Notes 4, 11, 23 and 32)	<u>(54,892)</u>	<u>(47)</u>	<u>(54,221)</u>	<u>(63)</u>
GROSS PROFIT	63,034	53	32,562	37
UNREALIZED GAIN ON TRANSACTIONS WITH ASSOCIATES	<u>(632)</u>	<u>-</u>	<u>-</u>	<u>-</u>
REALIZED GROSS PROFIT	<u>62,402</u>	<u>53</u>	<u>32,562</u>	<u>37</u>
OPERATING EXPENSES (Notes 4, 23 and 32)				
Selling and marketing expenses	(61,552)	(52)	(54,694)	(63)
General and administrative expenses	(162,002)	(138)	(121,945)	(140)
Research and development expenses	<u>(924,895)</u>	<u>(784)</u>	<u>(952,548)</u>	<u>(1,098)</u>
Total operating expenses	<u>(1,148,449)</u>	<u>(974)</u>	<u>(1,129,187)</u>	<u>(1,301)</u>
LOSS FROM OPERATIONS	<u>(1,086,047)</u>	<u>(921)</u>	<u>(1,096,625)</u>	<u>(1,264)</u>
NON-OPERATING INCOME AND EXPENSES (Notes 4, 23, 27 and 32)				
Interest income	286,155	243	282,696	326
Other income	12,257	10	13,775	16
Other gains and losses	76,410	65	(12,739)	(15)
Finance costs	(9,609)	(8)	(5,610)	(6)
Share of loss of associates	<u>(428,896)</u>	<u>(364)</u>	<u>(498,775)</u>	<u>(575)</u>
Total non-operating income and expenses	<u>(63,683)</u>	<u>(54)</u>	<u>(220,653)</u>	<u>(254)</u>
LOSS BEFORE INCOME TAX	(1,149,730)	(975)	(1,317,278)	(1,518)
INCOME TAX EXPENSE (Notes 4 and 24)	<u>(3,289)</u>	<u>(3)</u>	<u>(5,290)</u>	<u>(6)</u>
NET LOSS FOR THE YEAR	<u>(1,153,019)</u>	<u>(978)</u>	<u>(1,322,568)</u>	<u>(1,524)</u>
OTHER COMPREHENSIVE (LOSS) INCOME				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized (loss) gain on investments in equity instruments at fair value through other comprehensive income (Note 21)	(504,113)	(427)	66,133	76

(Continued)

ONENESS BIOTECH CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME OR LOSS

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(In Thousands of New Taiwan Dollars, Except Earnings (Loss) Per Share)

	2024		2023	
	Amount	%	Amount	%
Share of the other comprehensive loss of associates accounted for using the equity method (Note 21)	<u>\$ (199,114)</u>	<u>(169)</u>	<u>\$ (46,812)</u>	<u>(54)</u>
	<u>(703,227)</u>	<u>(596)</u>	<u>19,321</u>	<u>22</u>
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations (Note 21)	20,366	17	16,206	19
Share of the other comprehensive income (loss) of associates accounted for using the equity method (Note 21)	25,860	22	(14,455)	(17)
Income tax relating to items that may be reclassified subsequently to profit or loss (Notes 4, 21 and 24)	<u>(5,488)</u>	<u>(5)</u>	<u>405</u>	<u>1</u>
	<u>40,738</u>	<u>34</u>	<u>2,156</u>	<u>3</u>
Other comprehensive (loss) income for the year, net of income tax	<u>(662,489)</u>	<u>(562)</u>	<u>21,477</u>	<u>25</u>
TOTAL COMPREHENSIVE LOSS FOR THE YEAR	<u>\$ (1,815,508)</u>	<u>(1,540)</u>	<u>\$ (1,301,091)</u>	<u>(1,499)</u>
NET (LOSS) PROFIT ATTRIBUTABLE TO:				
Owners of the Company	<u>\$ (1,165,147)</u>	<u>(988)</u>	<u>\$ (1,312,867)</u>	<u>(1,513)</u>
Non-controlling interests	<u>12,128</u>	<u>10</u>	<u>(9,701)</u>	<u>(11)</u>
	<u>\$ (1,153,019)</u>	<u>(978)</u>	<u>\$ (1,322,568)</u>	<u>(1,524)</u>
COMPREHENSIVE (LOSS) INCOME ATTRIBUTABLE TO:				
Owners of the Company	<u>\$ (1,838,934)</u>	<u>(1,560)</u>	<u>\$ (1,300,682)</u>	<u>(1,499)</u>
Non-controlling interests	<u>23,426</u>	<u>20</u>	<u>(409)</u>	<u>-</u>
	<u>\$ (1,815,508)</u>	<u>(1,540)</u>	<u>\$ (1,301,091)</u>	<u>(1,499)</u>
LOSS PER SHARE (Note 25)				
Basic	<u>\$ (2.44)</u>		<u>\$ (2.77)</u>	
Diluted	<u>\$ (2.44)</u>		<u>\$ (2.77)</u>	

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

ONENESS BIOTECH CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023
(In Thousands of New Taiwan Dollars)

Equity Attributable to Owners of the Company (Note 21)										
	Retained Earnings (Note 21)			Exchange Differences on Translation of the Financial Statements of Foreign Operations		Other Equity (Note 21)		Treasury Shares (Note 21)	Total	Non-controlling Interests (Note 21)
	Capital Surplus (Note 21)	Legal Reserve	Special Reserve	Unappropriated Earnings (Accumulated Deficit)		Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total Other Equity			
Share Capital (Note 21)										
\$ 3,009,731	\$ 8,637,076	\$ -	\$ -	\$ 359,975	\$ (11,295)	\$ 1,748,011	\$ (25,777)	\$ 14,617,721	\$ 262,283	\$ 14,880,004
Appropriation of 2022 earnings										
Legal reserve		35,998		(35,998)						
Special reserve			4,114	(4,114)				(39,177)		(39,177)
Cash dividends distributed by the Company				(39,177)						
Share dividends distributed by the Company	274,241			(274,241)						
Other changes in capital surplus										
Changes in capital surplus from investments in associates accounted for using the equity method										
Issuance of share dividends from capital surplus										
Exercise of disgorgement										
Net loss for the year ended December 31, 2023										
Other comprehensive income (loss) for the year ended December 31, 2023										
Total comprehensive income (loss) for the year ended December 31, 2023										
Issuance of ordinary shares of employee share options										
Adjustment to capital surplus arising from dividends paid to subsidiaries										
Changes in percentage of ownership interests in subsidiaries										
Recognition of restricted shares for employees by the Company										
Recognition of employee share options by the Company										
Increase in non-controlling interests										
BALANCE AT DECEMBER 31, 2023	4,545,472	9,050,192	35,998	4,114	(17,110)	1,767,332	(25,777)	14,039,205	444,069	14,487,274
Appropriation of 2023 earnings										
Legal reserve to offset losses										
Special reserve to offset losses										
Other changes in capital surplus										
Changes in capital surplus from investments in associates accounted for using the equity method										
Capital surplus to offset losses										
Issuance of share dividends from capital surplus										
Exercise of disgorgement										
Net (loss) profit for the year ended December 31, 2024										
Other comprehensive (loss) income for the year ended December 31, 2024										
Total comprehensive (loss) income for the year ended December 31, 2024										
Issuance of ordinary shares of employee share options										
Recognition of restricted shares for employees by the Company										
Recognition of employee share options by the Company										
Increase in non-controlling interests										
Disposal of investments in equity instruments designated as at fair value through other comprehensive income by associates										
BALANCE AT DECEMBER 31, 2024	4,790,645	7,622,722		10,935		1,093,170	(25,777)	12,298,678	501,016	12,799,694

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

ONENESS BIOTECH CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS **FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023** **(In Thousands of New Taiwan Dollars)**

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before income tax	\$ (1,149,730)	\$ (1,317,278)
Adjustments for:		
Depreciation expense	141,022	112,855
Amortization expense	313,392	336,136
Net (gain) loss on fair value changes of financial assets/liabilities as at fair value through profit or loss	(109)	29
Finance costs	9,609	5,610
Interest income	(286,155)	(282,696)
Dividend income	(5,678)	(6,695)
Compensation cost of employee share options	27,990	43,353
Share of loss of associates	428,896	498,775
Gain on disposal of intangible assets	-	(258)
Write-downs of inventory	9,303	8,006
Impairment losses recognized on non-financial assets	279,697	-
Unrealized gain on transactions with associates	632	-
Net gain on foreign currency exchange	(317,606)	(37,467)
Compensation cost of employee share options - settled by associate's equity	1,315	1,081
Other income	-	(127)
Loss from disaster	1,508	-
Other gains and losses	5,109	-
Loss on liquidation of subsidiary	27	-
Bargain purchase gain recognized on acquisitions	(1,142)	-
Changes in operating assets and liabilities		
Notes receivable	-	252
Trade receivables	10,895	(12,940)
Inventories	(1,342)	(19,345)
Biological assets	(2,707)	1,939
Other current assets	(6,784)	3,765
Other non-current assets	(7,088)	(5,136)
Contract liabilities	(5,390)	30,083
Notes payable	-	(110)
Trade payables	314	291
Other payables	(15,374)	(32,860)
Other current liabilities	(22,497)	29,518
Cash used in operations	(591,893)	(643,219)
Interest received	286,303	275,419
Interest paid	(9,609)	(5,610)
Income tax paid	(30,380)	(48,766)
Net cash used in operating activities	(345,579)	(422,176)

(Continued)

ONENESS BIOTECH CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	\$ (112,249)	\$ -
Purchase of financial assets at amortized cost	(5,257,486)	(5,505,479)
Proceeds from sale of financial assets at amortized cost	6,064,257	758,635
Acquisition of investments accounted for using the equity method	(84,280)	-
Net cash outflow on acquisition of subsidiary (Note 27)	(25,930)	-
Payments for property, plant and equipment	(49,705)	(90,057)
Increase in refundable deposits	-	(8,822)
Decrease in refundable deposits	7,450	-
Payments for intangible assets	(1,171)	(859)
Payments for right-of-use assets	(2,400)	-
Dividends received from associate	-	20,237
Dividends received	<u>5,678</u>	<u>6,695</u>
Net cash generated from (used in) from investing activities	<u>544,164</u>	<u>(4,819,650)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Refund of guarantee deposits received	(10)	-
Repayment of the principal portion of lease liabilities	(35,558)	(14,219)
Dividends paid to owners of the Company	-	(39,091)
Issuance of ordinary shares for restricted shares for employees	3,600	3,900
Issuance of ordinary shares for employee share options	51,310	250,212
Acquisitions of ownership interests in subsidiaries	-	182,879
Exercise of disgorgement	<u>361</u>	<u>2,900</u>
Net cash generated from financing activities	<u>19,703</u>	<u>386,581</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	<u>16,642</u>	<u>12,888</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	234,930	(4,842,357)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>812,828</u>	<u>5,655,185</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 1,047,758</u>	<u>\$ 812,828</u>
The accompanying notes are an integral part of the consolidated financial statements.		(Concluded)

[Attachment 8]

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Oneness Biotech Co., Ltd.

Opinion

We have audited the accompanying parent company only financial statements of Oneness Biotech Co., Ltd. (the "Company"), which comprise the parent company only balance sheets as of December 31, 2024 and 2023, and the parent company only statements of comprehensive income or loss, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including material accounting policy information (collectively referred to as the "parent company only financial statements").

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as of December 31, 2024 and 2023, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public 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 parent company only financial statements for the year ended December 31, 2024. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matter identified in the parent company only financial statements for the year ended December 31, 2024 is as follows:

Assessment of Impairment of Intangible Assets

The Company is a research and development enterprise specializing in new biotechnology drugs. The success of the development and sale of new drugs after launch may affect the Company's future operations. The Company's intangible assets - license as of December 31, 2024 are technical licensing fees for patents and technologies that are already available for use or are still in the process of research and development, obtained for the development of new drugs. Among them, intangible assets - license that are in the process of research and development and not yet available for use are not subject to amortization in accordance with IAS 36 "Impairment of Assets." Meanwhile, the Company's management evaluates intangible assets for impairment and estimates the future economic benefit and recoverable amounts of the intangible assets at least annually or when there is an indication of an impairment of intangible assets. Since the assessment of intangible assets for impairment involves significant estimates and judgments, we considered the impairment of intangible assets - license as a key audit matter.

The corresponding audit procedures that we performed were as follows:

1. We obtained the intangible asset impairment assessment documentation based on each individual cash-generating unit from the Company's management.
2. We obtained an understanding of the developing pipelines with the Company's management of the nature of these new drugs, their target markets, technological trends and the progress of the development to confirm that its technical licenses remain competitive in the market and that there are no significant delays in the development progress.
3. We assessed the reasonableness of the assumptions used by the Company's management in identifying indicators of impairment and conducting impairment tests, including the appropriateness of identification of cash-generating units, cash flow forecasts, discount rates and other relevant factors.

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

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

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

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

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such

disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision, and performance of the audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2024, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Chin-Tsung Cheng and Kuan-Hao Li.

Deloitte & Touche
Taipei, Taiwan
Republic of China

February 27, 2025

Notice to Readers

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

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

ONENESS BIOTECH CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
(In Thousands of New Taiwan Dollars)

ASSETS	2024		2023	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash (Notes 4 and 6)	\$ 399,610	3	\$ 389,014	3
Financial assets at fair value through other comprehensive income - current (Notes 4 and 8)	1,204,590	9	1,755,608	12
Financial assets at amortized cost - current (Notes 4 and 9)	4,589,900	35	4,912,800	33
Trade receivables (Notes 4, 10, 21 and 30)	14,552	-	25,560	-
Current tax assets (Note 4)	77,801	1	50,718	-
Inventories (Notes 4 and 11)	119,231	1	114,223	1
Other current assets (Note 30)	51,059	-	44,026	-
Total current assets	6,456,743	49	7,291,949	49
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	105,194	1	105,085	1
Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8)	772,350	6	613,196	4
Investments accounted for using the equity method (Notes 4, 12 and 30)	3,268,544	25	3,735,812	25
Property, plant and equipment (Notes 4, 13 and 30)	610,287	5	658,141	4
Right-of-use assets (Notes 4 and 14)	389,378	3	419,367	3
Investment properties (Notes 4 and 15)	148,089	1	148,575	1
Goodwill (Notes 4, 5 and 16)	57,441	-	89,138	1
Intangible assets (Notes 4, 5, 17 and 30)	1,122,476	9	1,681,837	11
Deferred tax assets (Notes 4 and 23)	137,565	1	79,209	1
Refundable deposits (Note 4)	17,157	-	24,495	-
Other non-current assets	34,203	-	26,265	-
Total non-current assets	6,662,684	51	7,581,120	51
TOTAL	\$ 13,119,427	100	\$ 14,873,069	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Trade payables (Note 30)	\$ 15,242	-	\$ 8,909	-
Other payables (Notes 18 and 30)	118,090	1	138,268	1
Lease liabilities - current (Notes 4 and 14)	36,137	-	29,562	-
Other current liabilities (Note 30)	12,570	-	34,643	1
Total current liabilities	182,039	1	211,382	2
NON-CURRENT LIABILITIES				
Contract liabilities - non-current (Notes 21 and 30)	170,684	1	176,074	1
Deferred tax liabilities - non-current (Notes 4 and 23)	140,408	1	76,564	1
Lease liabilities - non-current (Notes 4 and 14)	326,948	3	355,364	2
Guarantee deposit received (Note 30)	470	-	480	-
Total non-current liabilities	638,510	5	608,482	4
Total liabilities	820,549	6	819,864	6
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 20)				
Ordinary shares	4,790,645	37	4,545,472	30
Capital surplus	7,622,722	58	9,050,192	61
Retained earnings (accumulated deficit)				
Legal reserve	-	-	35,998	-
Special reserve	-	-	4,114	-
Unappropriated earnings (accumulated deficit)	(1,154,212)	(9)	(1,307,016)	(9)
Total retained earnings (accumulated deficit)	(1,154,212)	(9)	(1,266,904)	(9)
Other equity				
Exchange differences on translation of the financial statements of foreign operations	12,330	-	(17,110)	-
Unrealized gain on financial assets at FVTOCI	1,053,170	8	1,767,332	12
Total other equity	1,065,500	8	1,750,222	12
Treasury shares	(25,777)	-	(25,777)	-
Total equity	12,298,878	94	14,053,205	94
TOTAL	\$ 13,119,427	100	\$ 14,873,069	100

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

ONENESS BIOTECH CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME OR LOSS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(In Thousands of New Taiwan Dollars, Except Earnings (Loss) Per Share)

	2024		2023	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 21 and 30)	\$ 108,934	100	\$ 72,563	100
OPERATING COSTS (Notes 4, 11, 22 and 30)	<u>(44,979)</u>	<u>(41)</u>	<u>(29,913)</u>	<u>(41)</u>
GROSS PROFIT	63,955	59	42,650	59
UNREALIZED GAIN ON TRANSACTIONS WITH ASSOCIATES	<u>(632)</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
REALIZED GROSS PROFIT	<u>63,323</u>	<u>58</u>	<u>42,650</u>	<u>59</u>
OPERATING EXPENSES (Notes 4, 22 and 30)				
Selling and marketing expenses	(60,772)	(56)	(53,598)	(74)
General and administrative expenses	(140,526)	(129)	(106,004)	(146)
Research and development expenses	<u>(924,895)</u>	<u>(849)</u>	<u>(952,548)</u>	<u>(1,313)</u>
Total operating expenses	<u>(1,126,193)</u>	<u>(1,034)</u>	<u>(1,112,150)</u>	<u>(1,533)</u>
LOSS FROM OPERATIONS	<u>(1,062,870)</u>	<u>(976)</u>	<u>(1,069,500)</u>	<u>(1,474)</u>
NON-OPERATING INCOME AND EXPENSES (Notes 4, 22 and 30)				
Interest income	261,211	240	264,262	364
Other income	10,532	9	13,146	18
Other gains and losses	59,583	55	(393)	-
Finance costs	(8,885)	(8)	(4,820)	(7)
Share of loss of subsidiaries and associates	<u>(421,423)</u>	<u>(387)</u>	<u>(510,272)</u>	<u>(703)</u>
Total non-operating income and expenses	<u>(98,982)</u>	<u>(91)</u>	<u>(238,077)</u>	<u>(328)</u>
LOSS BEFORE INCOME TAX	(1,161,852)	(1,067)	(1,307,577)	(1,802)
INCOME TAX EXPENSE (Notes 4 and 23)	<u>(3,295)</u>	<u>(3)</u>	<u>(5,290)</u>	<u>(7)</u>
NET LOSS FOR THE YEAR	<u>(1,165,147)</u>	<u>(1,070)</u>	<u>(1,312,867)</u>	<u>(1,809)</u>

(Continued)

ONENESS BIOTECH CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME OR LOSS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings (Loss) Per Share)

	2024		2023	
	Amount	%	Amount	%
OTHER COMPREHENSIVE (LOSS) INCOME				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized (loss) gain on investments in equity instruments at fair value through other comprehensive income (Note 20)	\$ (504,113)	(462)	\$ 66,133	91
Share of the other comprehensive loss of associates accounted for using the equity method (Note 20)	<u>(199,114)</u>	<u>(183)</u>	<u>(46,812)</u>	<u>(64)</u>
	<u>(703,227)</u>	<u>(645)</u>	<u>19,321</u>	<u>27</u>
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations (Note 20)	34,928	32	(7,541)	(10)
Income tax relating to items that may be reclassified subsequently to profit or loss (Notes 4, 20 and 23)	<u>(5,488)</u>	<u>(5)</u>	<u>405</u>	<u>-</u>
	<u>29,440</u>	<u>27</u>	<u>(7,136)</u>	<u>(10)</u>
Other comprehensive (loss) income for the year, net of income tax	<u>(673,787)</u>	<u>(618)</u>	<u>12,185</u>	<u>17</u>
TOTAL COMPREHENSIVE LOSS FOR THE YEAR	<u><u>\$ (1,838,934)</u></u>	<u><u>(1,688)</u></u>	<u><u>\$ (1,300,682)</u></u>	<u><u>(1,792)</u></u>
LOSS PER SHARE (Note 24)				
Basic	<u>\$ (2.44)</u>		<u>\$ (2.77)</u>	
Diluted	<u>\$ (2.44)</u>		<u>\$ (2.77)</u>	

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

ONENESS BIOTECH CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023
(In Thousands of New Taiwan Dollars)

	Retained Earnings (Note 20)				Other Equity (Note 20)		
	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translating the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value		Total Equity
					Through Other Comprehensive Income	Treasury Shares (Note 20)	
Share Capital (Note 20)	Capital Surplus (Note 20)	Legal Reserve	Special Reserve	Unappropriated Earnings	Through Other Comprehensive Income	Treasury Shares (Note 20)	Total Equity
Balance at January 1, 2023	\$ 3,909,731	\$ 8,637,076	\$ -	\$ 359,975	\$ 1,748,011	\$ (25,777)	\$ 14,617,721
Appropriation of 2022 earnings	-	-	-	-	-	-	-
Legal reserve	-	-	-	-	-	-	-
Special reserve	-	-	35,998	(35,998)	-	-	-
Cash dividends distributed by the Company	-	-	4,114	(4,114)	-	-	-
Share dividends distributed by the Company	274,241	-	-	(39,177)	-	-	(39,177)
				(274,241)	-	-	
Other changes in capital surplus	-	-	-	-	-	-	-
Changes in capital surplus from investments in associates accounted for using the equity method	-	-	-	-	-	-	-
Issuance of share dividends from capital surplus	274,241	-	-	-	-	-	474,208
Exercise of disengagement	-	-	-	-	-	-	2,900
Net loss for the year ended December 31, 2023	-	-	-	(1,312,867)	-	-	(1,312,867)
Other comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	-	-	-
Total comprehensive income (loss) for the year ended December 31, 2023	-	-	-	(7,136)	19,321	-	12,185
Issuance of ordinary shares of employee share options	85,959	164,253	-	(7,136)	19,321	-	(1,300,682)
Adjustment to capital surplus arising from dividends paid to subsidiaries	-	43	-	-	-	-	250,212
Changes in percentage of ownership interests in subsidiaries	-	-	-	-	-	-	43
Recognition of restricted shares for employees by the Company	1,300	24,440	-	1,321	-	-	727
Recognition of employee share options by the Company	-	21,513	-	-	-	-	25,740
Balance at December 31, 2023	4,545,472	9,050,192	4,114	(17,110)	1,767,332	(25,777)	14,053,205
Appropriation of 2023 earnings	-	-	-	-	-	-	-
Legal reserve to offset losses	-	-	35,998	-	-	-	-
Special reserve to offset losses	-	-	4,114	-	-	-	-
Other changes in capital surplus	-	-	-	-	-	-	-
Changes in capital surplus from investments in associates accounted for using the equity method	-	-	-	-	-	-	-
Capital surplus to offset losses	-	1,346	-	-	-	-	1,346
Issuance of share dividends from capital surplus	227,553	(227,553)	-	-	-	-	-
Exercise of disengagement	-	361	-	-	-	-	361
Net loss for the year ended December 31, 2024	-	-	-	(1,165,147)	-	-	(1,165,147)
Other comprehensive (loss) income for the year ended December 31, 2024	-	-	-	-	-	-	-
Total comprehensive (loss) income for the year ended December 31, 2024	-	-	-	29,440	(703,227)	-	(673,787)
Issuance of ordinary shares of employee share options	16,420	34,890	-	(1,165,147)	(673,787)	-	(1,836,934)
Recognition of restricted shares for employees by the Company	1,200	17,040	-	-	-	-	51,310
Recognition of employee share options by the Company	-	13,350	-	-	-	-	18,240
Disposal of investments in equity instruments designated as at fair value through other comprehensive income by associates	-	-	-	-	-	-	13,350
Balance at December 31, 2024	\$ 4,790,645	\$ 7,624,722	\$ -	\$ 12,330	\$ 1,053,170	\$ (25,777)	\$ 12,298,878

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

ONENESS BIOTECH CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023
(In Thousands of New Taiwan Dollars)

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before income tax	\$ (1,161,852)	\$ (1,307,577)
Adjustments for:		
Depreciation expense	126,536	98,480
Amortization expense	313,392	336,136
Net (gain) loss on fair value changes of financial assets/liabilities as at fair value through profit or loss	(109)	29
Finance costs	8,885	4,820
Interest income	(261,211)	(264,262)
Dividend income	(5,678)	(6,695)
Compensation cost of employee share options	27,990	43,353
Share of loss of associates	421,423	510,272
Gain on disposal of intangible assets	-	(258)
Write-downs of inventory	9,303	8,006
Impairment losses recognized on non-financial assets	279,697	-
Unrealized gain on transactions with associates	632	-
Net gain on foreign currency exchange	(313,397)	(42,269)
Compensation cost of employee share options - settled by associate's equity	1,315	1,081
Loss on liquidation of subsidiary	27	-
Bargain purchase gain recognized on acquisitions	(1,142)	-
Other gains and losses	5,109	-
Changes in operating assets and liabilities		
Notes receivable	-	252
Trade receivables	11,004	(16,620)
Inventories	(14,311)	(19,999)
Other current assets	(9,189)	3,848
Other non-current assets	(7,088)	(5,136)
Contract liabilities	(5,390)	30,083
Notes payable	-	(110)
Trade payables	6,333	7,619
Other payables	(16,342)	(33,115)
Other current liabilities	<u>(22,073)</u>	<u>29,193</u>
Cash used in operations	(606,136)	(622,869)
Interest received	263,525	257,720
Interest paid	(8,885)	(4,820)
Income tax paid	<u>(30,378)</u>	<u>(36,145)</u>
Net cash used in operating activities	<u>(381,874)</u>	<u>(406,114)</u>

ONENESS BIOTECH CO., LTD.**PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023****(In Thousands of New Taiwan Dollars)**

	2024	2023
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	\$ (112,249)	\$ -
Purchase of financial assets at amortized cost	(5,064,690)	(5,187,815)
Proceeds from sale of financial assets at amortized cost	5,701,030	415,575
Acquisition of investments accounted for using the equity method	(118,027)	-
Capital increase for the subsidiary through cash infusion	-	(182,879)
Net cash inflow on liquidation of subsidiary	200	-
Payments for property, plant and equipment	(47,845)	(80,510)
Increase in refundable deposits	-	(8,589)
Decrease in refundable deposits	7,338	-
Payments for intangible assets	(1,171)	(859)
Payments for right-of-use assets	(2,400)	-
Dividends received from associate	-	20,237
Dividends received	<u>5,678</u>	<u>6,695</u>
Net cash generated from (used in) investing activities	<u>367,864</u>	<u>(5,018,145)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Refund of guarantee deposits received	(10)	-
Repayment of the principal portion of lease liabilities	(30,655)	(9,604)
Dividends paid to owners of the Company	-	(39,177)
Issuance of ordinary shares for employee share options	51,310	250,212
Issuance of ordinary shares for restricted shares for employees	3,600	3,900
Exercise of disgorgement	<u>361</u>	<u>2,900</u>
Net cash generated from financing activities	<u>24,606</u>	<u>208,231</u>
NET INCREASE (DECREASE) IN CASH	10,596	(5,216,028)
CASH AT THE BEGINNING OF THE YEAR	<u>389,014</u>	<u>5,605,042</u>
CASH AT THE END OF THE YEAR	<u>\$ 399,610</u>	<u>\$ 389,014</u>

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

[Attachment 9]

Oneness Biotech Co., Ltd.
Deficit Compensation Statement 2024

Unit: dollar NTD

Item	Amount
Undistributed earnings at the beginning of the period	\$ 0
Less: 2024 net loss after tax	(1,165,147,392)
Add: Disposal of investments in equity instruments designated as at fair value through other comprehensive income by associates	10,934,780
Accumulated deficit at the end of the period	(1,154,212,612)
Capital surplus used to cover accumulated deficits	1,154,212,612
Accumulated deficit at the end of the term	\$ 0

Note: The deficit of NT\$1,154,212,612 was compensated with the capital surplus. The capital surplus and the amounts used in the order are as follows:

1. An amount of NT\$1,346,185 was recognized as a change in capital surplus from investments in associates accounted for using the equity method.
2. An amount of NT\$359,499 was recorded under capital surplus – others.
3. An amount of NT\$1,152,506,928 was recorded under capital surplus – share premium.

Chairman: Kuo, Hsien-Shou General Managers: Cheng, Shu-ling Accounting Manager Yu, Ai-Chia

[Attachment 10]

Oneness Biotech Co., Ltd

Amendments to the 2020 Capital Increase Plan

1. The Company issued new shares for a cash capital increase to participate in the issuance of Overseas Depository Receipts in 2020, which became effective upon the Financial Supervisory Commission's Jin-Guan-Zheng-Fa-Zi Letter No. 1090358165 dated September 23, 2020. On November 11, 2024, the Board of Directors passed a resolution to amend the capital utilization plan.
2. Reason for amending the capital utilization plan: Considering the current market situation, the development timeline of new drugs, and the impact of the COVID-19 pandemic, it is proposed to extend the research and development timeline for FB704A and OB318, terminate the development of FB918 and the clinical trial of ON101, and transfer all unspent funds of NT\$1,751,116 thousand to replenish the working capital.
3. Post-amendment capital utilization, planned items, expected funding progress, and anticipated potential benefits:

(1) Utilization of funds after the amendment

Unit: NTD thousand			
Project items	Originally estimated amount (note)	2024.11.11 Revised required amount	D i f f e r e n t .
FB704A new drugs	1,732,065	1,732,065	-
OB318 new drugs	985,626	985,626	-
FB918 new drugs	2,337,054	52,633	2,284,421
ON101 new drugs	3,495,255	1,063,211	2,432,044
replenish the working capital	-	1,751,116	(1,751,116)
Total	8,550,000	5,584,651	2,965,349

note : The total funding required for the original planned items was NT\$8,550,000 thousand, with a difference of NT\$2,965,349 thousand to be covered by the company's own funds, compared to the cash capital increase of NT\$5,584,651 thousand.

(2) Expected benefits after the amendment

This amendment is based on the progress of research and development and operational needs, where the remaining unspent funds raised for the FB918 and ON101 new drug

projects will be fully utilized to replenish the working capital. This will increase the flexibility of the Company's asset management, enhancing the ability to respond to industry risks, while also helping to reduce operational and financial risks, improve the efficiency of fund utilization, and enhance shareholder equity.

[Attachment 11]

Comparison Table of Amendment Clauses of “Article of Incorporation”

Clause	After Amendment	Current Version	Amendment Notes
20	If the Company makes a profit in a fiscal year, it shall distribute employee compensation and directors’ remuneration. At least 1% (inclusive) and no more than 15% shall be provided as employee compensation. <u>At least 1% (inclusive) and not more than 10% of the amount appropriated for this employee compensation shall be appropriated to non-executive employees;</u> The following is omitted.	If the Company makes a profit in a fiscal year, it shall distribute employee compensation and directors’ remuneration. At least 1% (inclusive) and no more than 15% shall be provided as employee compensation. The following is omitted.	To comply with the Securities and Exchange Act, the amendment to Article 14, Paragraph 6 was announced on August 7, 2024.
22	These Articles of Association were established on April 14, 2008. The first amendment was made on June 2, 2008. The second amendment was made on September 8, 2008. The third amendment was made on September 8, 2008. The fourth amendment was made on April 26, 2010. The fifth amendment was made on April 26, 2010. The sixth amendment was made on April 26, 2010. The seventh amendment was made on June 27, 2012. The eighth amendment was made on June 26, 2015. The ninth amendment was made on	These Articles of Association were established on April 14, 2008 . The first amendment was made on June 2, 2008. The second amendment was made on September 8, 2008. The third amendment was made on September 8, 2008. The fourth amendment was made on April 26, 2010. The fifth amendment was made on April 26, 2010. The sixth amendment was made on April 26, 2010. The seventh amendment was made on June 27, 2012. The eighth amendment was made on June 26, 2015. The ninth amendment was made on	New amendment date added.

Clause	After Amendment	Current Version	Amendment Notes
	June 16, 2016. The tenth amendment was made on June 19, 2017. The eleventh amendment was made on June 21, 2018. The twelfth amendment was made on May 24, 2019. The thirteenth amendment was made on June 11, 2020. The fourteenth amendment was made on August 18, 2021. The fifteenth amendment was made on May 24, 2022. The sixteenth amendment was made on May 21, 2024. <u>The 17th amendment was made on May 22, 2025.</u>	June 16, 2016. The tenth amendment was made on June 19, 2017. The eleventh amendment was made on June 21, 2018. The twelfth amendment was made on May 24, 2019. The thirteenth amendment was made on June 11, 2020. The fourteenth amendment was made on August 18, 2021. The fifteenth amendment was made on May 24, 2022.	

Appendix

[Appendix 1]

Rules of Procedure for Shareholders Meetings

Article 1 Purpose:

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

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

Article 3 Unless otherwise provided by law or regulation, this Company's shareholders meetings shall be convened by the board of directors. Unless otherwise provided by the "regulations Governing the Administration of Shareholder Services of Public Companies," the Company convening a shareholders' meeting via videoconference shall be stated in the Articles of Incorporation, and motions shall be resolved by the board of directors, and the videoconference shall be attended by at least two-thirds of the board of directors. A resolution is passed with the consent of a majority of the attending directors.

The change of the convening method of shareholders' meeting shall be decided by the board of directors before sending notification to the latest shareholders' meeting.

This Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Company shall prepare electronic versions of the shareholders meeting agenda handbook and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. In addition, before 15 days before the date of the shareholders meeting, this Company shall also have prepared the shareholders meeting agenda handbook and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda handbook and supplemental materials shall also be displayed at this Company and the professional shareholder services agent designated.

For the meeting agenda handbook and supplemental meeting materials in previous item, the Company shall provide them to shareholders for review on the day of the shareholders' meeting according to the following methods:

1. For physical shareholders' meeting, they shall be distributed on site.
2. For video assistant meeting, they shall be distributed on site and uploaded to the video conference platform with electronic versions.
3. For video meeting, they shall be uploaded to the video conference platform with electronic versions.

The reasons for convening a shareholders meeting shall be specified in the meeting

notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors or supervisors, amendments to the Article of Incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the Company, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act and Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

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

A shareholder holding one percent or more of the total number of issued shares may submit to this Company a written proposal for discussion at a regular shareholders meeting. The number of items so proposed, however, is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the meeting agenda. Shareholder may make proposals urging the Company to promote public interests or fulfill its social responsibilities and Article 172-1 of the Company Act about no more than one proposal shall apply. If more than one proposal is made, the directors may exclude it from the agenda.

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

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

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

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

A shareholder may issue only one proxy form and appoint only one proxy for any

given shareholders meeting, and shall deliver the proxy form to this Company before five days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

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

After the power of attorney is delivered to the Company, shareholders who wish to attend the video shareholders' meeting shall notify the Company in writing of the revocation of the proxy two days before the shareholders' meeting; if it is not revoked within the time limit, voting rights exercised by the proxy shall prevail.

Article 5 The venue for a shareholders meeting shall be the premises of this Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

When the Company holds video shareholders' meeting, the location restrictions in previous items are not available.

Article 6 The Company shall state in the meeting notification the time and place of the registration of the accepting shareholders, solicitors, and proxy (hereinafter referred to as shareholders), and other matters that should be noted.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations ; the registration of shareholders who attend the shareholders' meeting by video shall be done on the Video Meeting Platform 30 minutes before the start of the meeting, and those who complete the registration shall be considered as attending the shareholders' meeting by himself/herself.

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

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

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

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is

appointed to attend as proxy, it may designate only one person to represent it in the meeting.

If the shareholders' meeting is convened by video, the shareholders who want to attend by video shall register with the Company two days before the shareholders' meeting.

If the shareholders' meeting is convened by video, the Company shall upload the agenda handbook, annual report and other related materials to the Video Meeting Platform 30 minutes before the meeting, and continuously disclose them until the end of the meeting.

Article 6-1 When the Company holds a video shareholders' meeting, the following matters shall be stated in the notification of convening the shareholders' meeting:

I. Methods for shareholders to attend the video meeting and exercise their rights.

II. Due to natural disasters, incidents or other force majeure circumstances, the handling methods of obstacles to the Video Meeting Platform or participation in video meeting should include at least the following:

(I) The occurrence of previous obstacles persists and cannot be ruled out as to the time when the meeting needs to be adjourned or resumed, and if so, the date when the meeting needs to be postponed or resumed.

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

(III) To hold a video-assisted shareholders' meeting, if the video meeting cannot be continued, after deducting the number of shares of shareholders attending the shareholders' meeting by video, the total number of shares of shareholders attending the shareholders' meeting reaches the statutory quota for the shareholders' meeting, and the shareholders' meeting should continue. Shareholders who participate by video, the number of shares of shareholders present shall be included in the total number of shares of shareholders present, and all resolutions of the shareholders' meeting shall be regarded as abstentions.

(IV) The handling method of the event that results of all motions have been declared, but no provisional motion has been made.

III. To hold a video shareholders' meeting and to specify appropriate alternatives for shareholders who would have difficulty participating in a video meeting. Except for the circumstances specified in Paragraph 6, Article 44-9 of the "Regulations Governing the Administration of Shareholder Services of Public Companies," the connection equipment and necessary assistance shall at least be provided to shareholders, and the period during which shareholders may make applications to the Company and other relevant precautions shall be specified.

Article 7 If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business

conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair.

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

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

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

Article 8 This Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.

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

If the shareholders' meeting is held by video, the Company shall record and save the shareholders' registration, questions, voting, and the results of the company's vote counting, etc., and make continuous and uninterrupted audio and video recording of the entire video meeting.

The Company shall properly preserve the above-mentioned materials and audio and video recordings during the period of existence, and provide the audio and video recordings to those who are entrusted to handle video meeting affairs for preservation.

If the shareholders' meeting is held by video, the Company should record the background operation interface of the Video Meeting Platform.

Article 9 Attendance at the shareholders' meeting shall be calculated based on shares. The number of shares of shareholders attended is calculated by adding the number of shares of shareholders registered in the signature book or the paid-in sign-in card and registered shares on the Video Meeting Platform, plus the number of shares of shareholders exercising voting rights in writing or electronically.

The chair shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. ; If the shareholders' meeting is held by video, the Company shall also announce the meeting adjournment on the Video Meeting Platform.

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

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

Article 10 If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

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

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

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

Article 11 Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

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

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

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the

shareholder that has the floor; the chair shall stop any violation.

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

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

If the shareholders' meeting is held by video, the shareholders participating by video may ask questions in text form on the Video Meeting Platform after the chair announces the start of the meeting and before the announcement of the adjournment of the meeting. The number of questions asked for each proposal shall not exceed two times, each time shall be limited to 200 words, and the provisions of items 1 to 5 shall not apply.

If the question mentioned in the previous item does not violate the regulations or does not exceed the scope of the proposal, it is advisable to expose the question on the Video Meeting Platform for public knowledge.

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

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

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

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

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

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

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

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

After the shareholders has exercised exercise their voting rights in writing or electronically, if they wish to attend the shareholders' meeting in person or by video, they shall revoke the declaration of intention to exercise the voting rights in the preceding paragraph in the same manner as the exercise of voting rights two days before the shareholders' meeting; while voting rights exercised in writing or electronically shall prevail if it is not revoked within the time limit. If voting rights are exercised in writing or electronically and a proxy is entrusted to attend the shareholders' meeting, the voting rights exercised by the proxy shall prevail.

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

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

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

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

If the Company holds a video shareholders' meeting, shareholders who participated by video should conduct voting on various resolutions and voting on election proposals through the Video Meeting Platform after the chair announces the start of the meeting, while the voting should be completed before the chair announces the close of voting, and those who exceed the time limit will be deemed a waiver.

If the shareholders' meeting is held by video, after the chair announces the close of voting, the votes shall be counted at one time, and the voting and election results shall be announced.

When the Company holds a video-assisted shareholders' meeting, if shareholders who have registered to attend the shareholders' meeting by video in accordance with the provisions of Article 6 wish to attend the physical shareholders' meeting in person, they shall cancel the registration in the same manner as the registration

two days before the shareholders' meeting; while those who not cancel within the time limit can only attend the shareholders' meeting by video.

Those who exercise their voting rights in writing or electronically without revoking their declaration of intention and participate in the shareholders' meeting by video shall not exercise their voting rights on the original proposal or propose amendments to the original proposal or exercise the voting rights for amendments to the original proposal, except for temporary motions.

Article 14 The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by this Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, as well as the list of directors and supervisors elected and the voting rights they received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

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

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

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

If the shareholders' meeting is held by video, in addition to the matters required to be recorded in accordance with the provisions of the preceding paragraph, the minutes of the shareholders' meeting shall record the start and end time of the shareholders' meeting, the method of convening the meeting, the chair's name and the registered names as well as the handling method and situation in case of an obstacle to the Video Meeting Platform or participation by video due to natural disasters, incidents or other force majeure.

In addition to complying with the provisions of the preceding paragraph when convening a video shareholders' meeting, the Company shall specify in the minutes of the alternative measures for the shareholders who have difficulty participating in video meeting.

Article 16 For the number of shares acquired by the solicitor, the number of shares represented by the proxy, and the number of shares of shareholders attended in writing or electronically, the Company shall, on the day of the shareholders' meeting, prepare a statistical table in the prescribed format, and make it clear at the shareholders'

meeting venue. If the shareholders' meeting is held by video, the Company shall upload the aforementioned information to the Video Meeting Platform at least 30 minutes before the start of the meeting, and continue to disclose it until the end of the meeting.

If the Company holds a video shareholders' meeting, the total number of shareholders' shares present shall be disclosed on the Video Meeting Platform when the start of the meeting is announced. The same shall apply if the total number of shares and voting rights of the shareholders attending the meeting are otherwise counted during the meeting.

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

Article 17 Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor". At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by this Company, the chair may prevent the shareholder from so doing.

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

Article 18 When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

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

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

Article 19 If the shareholders' meeting is held by video, the Company shall immediately disclose the voting results and election results of various resolutions on the Video Meeting Platform in accordance with the regulations, and shall continue to disclose for at least 15 minutes after the chair announces the adjournment of the meeting.

Article 20 When the Company holds a video shareholders' meeting, the chair and the recorder shall be at the same place, and the chair shall announce the address of the place at the time of the meeting.

Article 21 If the shareholders' meeting is held by video, the Company may provide a simple connection test for shareholders before the meeting, and provide relevant services in real time before and during the meeting to assist in handling technical communication problems.

If the shareholders' meeting is held by video, the chair shall, when announcing the meeting, separately announce that there is no need for postponement or continuation of the meeting as stipulated in item 4 of Paragraph 20 of Article 44 of Regulations Governing the Administration of Shareholder Services of Public Companies. Before the chair announces the end of the meeting, due to natural disasters, incidents or other force majeure events, if there is an obstacle to the Video Meeting Platform or participation by video, which lasts for more than 30 minutes, the date of the meeting should be postponed or renewed within five days, while the provisions of Article 182 of the Company Act do not apply.

In the event of the occurrence of the preceding item, the meeting shall be postponed or continued, while shareholders who have not registered to participate in the original shareholders' meeting by video shall not participate in the postponed or continued meeting.

In accordance with the provisions of item 2, the meeting should be postponed or continued. Shareholders who have registered to participate in the original shareholders' meeting by video and have completed the registration, but who do not participate in the postponed or continued meeting, the number of shares of shareholders attended at the original shareholders' meeting, the voting power exercised and voting rights shall be included in the total number of shares, voting rights of shareholders present at the adjourned or continued meeting.

When the shareholders' meeting is postponed or resumed in accordance with the provisions of item 2, the resolutions for which voting and counting have been completed and the voting results or the list of elected directors are announced do not need to be re-discussed or resolved.

If the Company hold a video-assisted shareholders' meeting, and when the item 2 cannot be continued, if the total number of shares of shareholders who attend still reaches the statutory quota for the shareholders' meeting after deducting the number of shares of shareholders attended by video, the shareholders' meeting shall continue, and there is no need to postpone or renew the assembly in accordance with the item 2.

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

The Company shall postpone or renew the meeting in accordance with the provisions of the item 2, and shall handle relevant pre-work matters in accordance with the provisions set forth in item 7 of paragraph 20 of Article 44 of Regulations Governing the Administration of Shareholder Services of Public Companies, and the date of the original shareholders' meeting and the provisions of each of these articles.

In the period specified in the last paragraph of Article 12 and item 3 of Article 13 of the Regulations Governing the Use of Proxies for Attendance at shareholder Meetings of Public Companies, and item 2 of paragraph 5, paragraph 15, and item 1 of paragraph 17 of Article 44, the Company shall postpone or renew the date of the shareholders' meeting in accordance with the provisions of Paragraph 2.

Article 22 When the Company convenes a video shareholders' meeting, it shall provide appropriate alternative measures for shareholders who have difficulty attending the shareholders' meeting by video. Except for the circumstances specified in Paragraph 6, Article 44-9 of the "Regulations Governing the Administration of Shareholder Services of Public Companies," the connection equipment and necessary assistance shall at least be provided to shareholders, and the period during which shareholders may make applications to the Company and other relevant precautions shall be specified.

Article 23 This rule shall come into force after being approved by the shareholders' meeting, and the same shall apply to amendments.

Article 24 These Rules were established on August 21, 2008.

The 1st amendment was made on June 27, 2012.

The 2nd amendment was made on June 17, 2013.

The 3rd amendment was made on June 26, 2015.

The 4th amendment was made on June 11, 2020.

The 5th amendment was made on August 18, 2021.

The 6th amendment was made on May 24, 2022.

The 7th amendment was made on May 21, 2024.

[Appendix 2]

Article of Incorporation

Chapter 1 General

Article 1 This Company is organized in accordance with the Company Act and is named “ONENESS BIOTECH CO., LTD.”

Article 2

Scope of Business :

- 1.CI02010 Manufacture of Dairy Products
- 2.C110010 Beverage Manufacturing
- 3.C802060 Veterinary Drug Manufacturing
- 4.C802080 Environmental Agents Manufacturing
- 5.C802090 Manufacture of Cleaning Preparations
- 6.C802100 Cosmetics Manufacturing
- 7.F102030 Wholesale of Tobacco and Alcohol
- 8.F103010 Wholesale of Animal Feeds
- 9.F107030 Wholesale of Cleaning Supplies
- 10.F107050 Wholesale of Fertilizer
- 11.F107070 Wholesale of Veterinary Drugs
- 12.F107080 Wholesale of Environmental Agents
- 13.F108040 Wholesale of Cosmetics
- 14.F207030 Retail Sale of Cleaning Supplies
- 15.F207050 Retail Sale of Fertilizer
- 16.F207080 Retail Sale of Environmental Agents
- 17.F208040 Retail Sale of Cosmetics
- 18.F208050 Retail Over-the-counter drugs class B
- 19.F601010 Intellectual Property Rights
- 20.IG01010 Biotechnology Services
- 21.IZ99990 Other Industrial and Commercial Services

- 22.IG02010 Research and Development Service
- 23.F108021 Wholesale of Western Pharmaceutical
- 24.F208021 Retail Sale of Western Pharmaceutical
- 25.F108011 Wholesale of Traditional Chinese Medicine
- 26.F208011 Retail Sale of Traditional Chinese Medicine
- 27.F108031 Wholesale of Medical Devices
- 28.F208031 Retail Sale of Medical Apparatus
- 29.F107200 Wholesale of Chemical Feedstock
- 30.F207200 Retail Sale of Chemical Feedstock
- 31.F203010 Retail Sale of Food, Grocery and Beverage
- 32.F102040 Wholesale of Nonalcoholic Beverages
- 33.F207070 Retail Sale of Veterinary Drugs
- 34.F102170 Wholesale of Foods and Groceries
- 35.F401010 International Trade
- 36.J303010 Magazine(Periodical) Publishing
- 37.J304010 Book Publishing
- 38.I101090 Food Consulting
- 39.IC01010 Medicine Inspection
- 40.IF04010 Non-destructive Testing
- 41.IZ07010 Notarization
- 42.IZ09010 Management System Certification
- 43.C802041 Manufacture of Drugs and Medicines
- 44.C802990 Other Chemical Products Manufacturing
- 45.CF01011 Medical Devices Manufacturing
- 46.A101030 Growing of Special Crops
- 47.ZZ99999 All business items that are not prohibited or restricted by law, except those
that are subject to special approval.

Article 3 This Company may provide guarantees as required for its business.

Article 4 This Company's investment is not subject to the limit under Article 13 of the Company Act and the board of directors is authorized to perform investments.

Article 5 This Company has its headquarters in Taipei City and may set up domestic and overseas branches through board resolutions as required.

Chapter 2 Shares

Article 6 This Company' total capital is fixed at NT\$6 Billion, divided into 600,000,000 shares at NT\$10 per share. The board of directors is authorized to issue such shares through multiple issuances.

Among the total capital under the first paragraph, NT\$600 Million is reserved, divided into 60,000,000 shares at NT\$10 per share, for issuance of employee stock options.

Article 6-1 If it is contemplated for this Company to issue employee stock options at a price that is lower than the market share subscription price, it shall require the approval of shareholders representing 2/3 of shares present in a meeting that is attended by shareholders representing the majority of all outstanding shares and the issues shall be made within one year from the date of the shareholder resolution.

Article 6-2 If this Company wishes to repurchase shares of this Company and transfer such shares to its employees at a price that is lower than the actual average repurchase price, such transfer shall be subject to the approval of shareholders representing 2/3 of shares present in a meeting that is attended by shareholders representing the majority of all outstanding shares and the issues shall be made within one year from the date of the shareholder resolution.

Article 7 This Company issues no tangible share certificates in accordance with Article 161-2 of the Company Act.

Article 8 Share transfer registration shall be in accordance with Article 165 of the Company Act.

Chapter 3 Shareholders Meeting

Article 9 Shareholders meetings are divided into general meetings and special meetings. General meetings are held once a year within 6 months from the end of each accounting year by the board of directors in accordance with the law. Special meetings are held as required in accordance with the law.

When the shareholders' meeting of the Company is held, it can be held by video conference or other means announced by the central competent authority.

Article 10 Any shareholder who cannot attend a shareholders meeting due to any reason may issue a proxy printed by the Company, specifying the scope of authorization and affixed with

its signature and seal, designating a representative to attend the meeting on its behalf. Rules of shareholder attendance by proxy shall be in accordance with Article 177 of the Company Act.

Article 11 Shareholders of this Company are entitled to one vote per share, except restrictions or non-voting shares under the paragraph 2, Article 179 of the Company Act.

When this Company holds a shareholders meeting, electronic manner shall be included as one of the channels for the exercise of voting rights.

Article 12 Unless otherwise provided by the Company Act, shareholder resolutions shall be approved by shareholders representing the majority of voting rights in a meeting that is attended by shareholders representing the majority of all outstanding shares.

Article 12-1 A shareholders meeting convened by the board of directors shall be chaired by the chairman of the board of directors. If the chairman is on leave or cannot perform his duties due to any reason and if there is a vice chairman, the vice chairman shall act on behalf of the chairman. If there is no vice chairman or if the vice chairman is also on leave or cannot perform his duties due to any reason, the chairman shall designate one director to act on his behalf. If the chairman did not designate a representative, one representative shall be designated by the directors from among themselves. If the shareholders meeting is convened by another person other than the board of directors, such person shall chair the meeting. If two or more persons convened the meeting, one of them shall be elected to chair the meeting.

Article 12-2 If this Company wishes to cancel public offering of its stocks, it shall submit the matter for shareholder resolution and no change shall be made during the TWSE or TPEx listing period.

Chapter 4 Directors

Article 13 This Company has 7 to 11 directors, serving terms of 3 years. Directors shall be elected from persons with legal capacities under the candidate nomination system by the shareholders meeting. The same person may be reelected upon expiry of the term. This Company may purchase liability insurance for directors during their term against compensation liabilities that may occur in accordance with the law within the scope of business.

Article 13-1 This Company may establish functional committees such as the audit committee, the Article of Incorporation and matters related to the exercise of their duties shall be implemented following approval. This Company has an audit committee in accordance with Article 14-4 of the Securities and Exchange Act. The audit committee shall be

composed of all independent directors. The audit committee or the members of the audit committee are responsible for performing the duties of the supervisors in accordance with the Company Act, the Securities and Exchange Act and other legislations.

Article 14 The board of directors is organized by directors. One chairman shall be elected by the majority of directors attending a meeting that is attended by 2/3 or more directors. The chairman serves as the Company's representative.

Article 14-1 Among the number of directors of the Company under Article 13, there shall be at least 3 independent directors and the number of independent directors shall not be less than 1/5 of the board seats, to be elected by the shareholders meeting from a list of independent director candidates. The professional qualifications, shareholding, restrictions on other services, nomination and election manner and other matters of compliance in relation to independent directors shall be in accordance with applicable provisions of the securities authority. This Company elects its directors under the single nominative accumulated voting method.

Article 14-2 To convene a board meeting of this Company, a notice shall be given to all directors 7 days in advance, specifying the agenda. However, a meeting may be convened at any time in case of emergency. The notice for board meetings of this Company may be sent to directors in writing, by email or by fax.

Article 15 If the chairman is on leave or cannot perform his duties due to any reason, the representation shall be in accordance with Article 208 of the Company Act. Board meetings may be held through video conference. Any director participating in a meeting through video conference shall be deemed to have attended the meeting in person.

Article 16 Directors of this Company may receive monthly remuneration. The board of directors is authorized to determine the remuneration based on the level of participation and value of contribution in the operation of this Company by the directors and the common standards of the same industry. If this Company has profit, remuneration shall also be distributed in accordance with Article 20 of these Article of Incorporation.

Article 17 Any director who cannot attend a meeting may issue a proxy, specifying the scope of authorization for the agenda and designating another director to attend the meeting on his behalf. Each person shall represent no more than one other person.

Chapter 5 Officers

Article 18 This Company may have several officers, the hiring, dismissal and remuneration of which shall be in accordance with Article 29 of the Company Act.

Chapter 6 Accounting

Article 19 At the end of each accounting year, this Company shall have the following statements prepared by the board of directors, which shall be submitted to the general shareholders meeting for approval in accordance with the law:

1. Business report.
2. Financial statements.
3. Profit distribution or loss compensation proposal, etc.

Article 20 If this Company has profit in a year, employee and director remuneration shall be provided. At least 1% (inclusive) and no more than 15% shall be provided as employee remuneration. No more than 2% (inclusive) shall be provided as director remuneration. However, if this Company still has accumulated losses, the losses shall be compensated first.

The recipients of above employee remuneration issued by stock may include employees of controlled companies or subsidiaries who meet certain conditions. The board of directors of the Company is authorized to determine such conditions.

Article 20-1 If this Company has profit after tax at annual closing, losses from past years shall first be compensated. 10% shall be provided as legal reserve. Special reserve shall also be provided or recycled in accordance with the law or as required by the competent authority. If there is any amount remaining, the board of directors shall prepare a distribution proposal in accordance with the dividend policy under Article 20-2 of these Article of Incorporation and submit it to the shareholders meeting for approval and distribution.

If all or part of the dividend or bonus under the previous paragraph is issued in cash, the board of directors is authorized to issue such dividend or bonus with the approval of 2/3 of directors attending a meeting that is attended by the majority of all directors, followed by a report to the shareholders meeting.

Article 20-2 The profit distribution proposal prepared by the board of directors shall provide at least 50% of the distributable profit of the current period as shareholder bonus. However, if the dividend per share calculated from the distributable profit is less than NT\$0.5, it is acceptable not to distribute the profit.

This Company operates a capital0-intensive business and is currently in the stage of operational growth. Therefore, profits are reserved as funds required for operational growth and investment requirements. In principle, a balanced dividend policy is adopted, with a mixture of stock dividend and cash dividend, among which cash dividend shall not be less than 10% of total dividend issued.

Chapter 7 Miscellaneous

Article 21 Anything that is not fully stipulated in these Article of Incorporation shall be in accordance with the Company Act and other legislations.

Article 22 These Article of Incorporation were established on April 14, 2008.

The 1st amendment was made on June 2, 2008.

The 2nd amendment was made on September 8, 2008.

The 3rd amendment was made on September 8, 2008.

The 4th amendment was made on April 26, 2010.

The 5th amendment was made on April 26, 2010.

The 6th amendment was made on April 26, 2010.

The 7th amendment was made on June 27, 2012.

The 8th amendment was made on June 26, 2015.

The 9th amendment was made on June 16, 2016.

The 10th amendment was made on June 19, 2017.

The 11th amendment was made on June 21, 2018.

The 12th amendment was made on May 24, 2019.

The 13th amendment was made on June 11, 2020.

The 14th amendment was made on August 18, 2021.

The 15th amendment was made on May 24, 2022.

The 16th amendment was made on May 21, 2024.

[Appendix 3]

Shareholding of All Directors of the Company

Record Date: March 24, 2025

Position	Name	Number of shares held (shares)
Director	Kuo, Hsien-Shou	11,549
Director	Lin, Yi-Fu	0
Director	Kao, Tu-Mu	0
Independent Director	Huang, San-Kuei	0
Independent Director	Wu, Rey-Yuh	0
Independent Director	Lu, Suei	0
Independent Director	Huang, Jui-Wen	0
Actual number of shares held by all directors		11,549

Note 1: Total shares issued as of March 24, 2025: 479,296,486 common shares.

Note 2: As The Company has a majority of independent directors, and has established the audit committee that satisfies the requirements of the Securities and Exchange Act, the minimum shareholding requirements for directors and supervisors do not apply.