

Stock Code : 4157



# **TaiGen Biopharmaceuticals Holdings Limited**

## **Handbook for the 2026 Annual General Meeting of Shareholders**

**(Translation)**

Date: May 28, 2026, 10:00 a.m.

Location: B1., No. 28, Ln. 420, Sec. 5, Chenggong Rd., Neihu Dist.,  
Taipei City, Taiwan (R.O.C.)

### **Notice to Readers**

The Meeting Handbook has been translated into English from the original Chinese version. 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 version shall prevail.

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# **TaiGen Biopharmaceuticals Holdings Limited**

## **Meeting Procedures for 2026 Annual General Meeting of Shareholders**

### **A. Meeting Procedures**

I. Call the Meeting to Order

II. Chairperson Remarks

III. Report Items

IV. Ratification Items

V. Proposed Resolution

VI. Motions

VII. Adjournment

## B. Meeting Agenda

- I. Date and Time : May 28, 2026 ( Thursday ) at 10:00 a.m.
- II. Location : B1., No. 28, Ln. 420, Sec. 5, Chenggong Rd., Neihu Dist., Taipei City , Taiwan (R.O.C.)
- III. Call the meeting to order
- IV. Chairperson remarks
- V. Report Items
  - Item No.1 : 2025 Business Report.
  - Item No.2 : 2025 Audit Committee's Review Report to the Financial Statement.
  - Item No.3:2025 Report on the Distribution of Employees' Compensation and Directors' Remuneration.
  - Item No.4 :2025 Director's Remuneration.
  - Item No.5 :2025 Report on the Implementation of Share Repurchase.
  - Item No.6 Report on the Revision of the Company's 'Procedures for Ethical Management and Guidelines for Conduct.
- VI. Ratification Items
  - Item No.1: To Ratify the 2025 Financial Statements and Business Report.
  - Item No.2: To Ratify the 2025 surplus earnings distribution Proposal.
- VII. Proposed Resolutions
  - Item No.1: Proposed Amendments to Certain Provisions of the Company's Articles of Incorporation (Special Resolution)
  - Item No.2: Partial amendments to the Company's "Procedures for Acquisition and Disposal of Assets" are submitted for resolution. (Ordinary Resolution)
  - Item No.3: Partial amendments to the Company's "Procedures for Lending Funds to Other Parties". (Ordinary Resolution)
  - Item No.4: Partial amendments to the Company's "Procedures for Endorsements and Guarantees" are submitted for resolution. (Ordinary Resolution)
  - Item No.5: Partial amendments to the Company's "Rules and Procedures for shareholders' Meetings' are submitted for resolution. (Ordinary Resolution)
- VIII. Motions
- IX. Meeting adjourned

# I. Report Items

## **Item No.1: 2025 Business Report.**

Explanatory Notes :

The Business Report of 2025 is attached hereto as attachment 1 in page 9 to 13.

## **Item No.2: 2025 Audit Committee's Review Report to the Financial Statement.**

Explanatory Notes :

The 2025 Business Report, Financial Report and Proposal for surplus earnings distribution prepared by the Board of Directors according to Article 118 of the M&AA and Article 228 of the Company Law, have been checked by the Audit Committee. And it is considered that there is no inconsistency. In accordance with Article 14-4 of the Securities Exchange Act and Section Article 118 of the M&AA, the Audit Committee Review Report is attached hereto as attachment 2 in page 14.

## **Item No.3: 2025 Report on the Distribution of Employees' Compensation and Directors' Remuneration.**

Explanatory Notes :

1. Article 112 of the Company's Articles of Incorporation provides that if the Company has pre-tax profit for the year, not less than 1% of such pre-tax profit shall be appropriated as employees' compensation, and not more than 2% shall be appropriated as directors' remuneration. If there are accumulated losses from prior years, such amount shall be reserved in advance to offset such losses before the appropriation of employees' compensation and directors' remuneration.
2. For the year 2025, the Company's pre-tax profit before the appropriation of employees' compensation and directors' remuneration amounted to NT\$58,020,868. As accumulated losses from prior years have been fully offset, in accordance with the Articles of Incorporation, 1% of the profit, amounting to NT\$580,209, is appropriated as employees' compensation and will be distributed in cash. In addition, as the Company is at the stage of new drug development and taking into consideration its future funding requirements, no directors' remuneration is appropriated for the current year. The aforesaid compensation has been approved by the Board of Directors on March 9, 2026.

## **Item No.4: 2025 Director's Remuneration.**

Explanatory Notes :

1. According to Article 10-1 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, listed and OTC companies should report the remuneration received by directors at the shareholder's meeting, including the remuneration policy, the content of individual remuneration, the amount, and the correlation with performance evaluation results.
2. The remuneration of the directors of our company is determined by the Remuneration Committee, taking into account the market standards of the industry, individual performance, the company's operational performance, and the correlation with future risks, before being submitted to the Board of Directors for approval. The remuneration of our directors consists of a fixed amount and business expenses,

while the remuneration of independent directors may be set at a reasonable amount that is different from that of the general directors.

3. According to the M&AA, if there is a pre-tax profit for the year, no more than two percent shall be set aside from the pre-tax profit as director compensation, subject to the approval of more than two-thirds of the directors present at the Board meeting and more than half of the attending directors. Therefore no director compensation was allocated in 2025.
4. For the content and amount of directors' remuneration paid by the company in 2025, please refer to attachment 3 on page 15 of the handbook.

**Item No.5: 2025 Report on the Implementation of Share Repurchase.**

Explanatory Notes :

1. The implementation status of the Company's share repurchase program for the year 2025 is set forth in the table below..

|  |  |
|--|--|
| Share Repurchase Tranche   | First  |
| Date of Resolution by the Board of Directors                           | August 19, 2025  |
| Purpose of Share Repurchase  | Maintain corporate credit and protect shareholders' interests  |
| Share Repurchase Period  | August 22, 2025 to October 13, 2025  |
| Share Repurchase Price Range (NT\$)                                    | 6.50~13.00   |
| Type and Number of Shares Repurchased                                  | 6,007,000 ordinary shares  |
| Total Amount of Share Repurchase                                       | NTD\$57,301,130  |
| Ratio of Shares Repurchased to the Planned Repurchase Quantity(%)      | 60.07%   |
| Average Repurchase Price per Share                                     | NTD\$9.54  |
| Number of Shares Cancelled   | 6,007,000 shares   |
| Total Number of Shares Held by the Company                             | 0 shares   |
| Percentage of Total Issued Shares Held by the Company (%)              | 0%   |
| Results of Share Repurchase Execution                                  | Not Fully Executed   |
| Reasons for Uncompleted Execution Upon Expiry of the Repurchase Period | The Company adopted a phased repurchase strategy based on share price movements and trading volume to protect shareholders' interests and maintain orderly market trading; therefore, the repurchase program was not fully executed. |

**Item No.6: Report on the Amendments to the Company's Procedures for Ethical Management and Guidelines for Conduct..**

Explanatory Notes :

1. In response to the establishment of the Corporate Governance Department in 2025 and its assumption of responsibilities for the implementation of the Company's ethical management practices, the Company proposes to amend the relevant provisions of the "Procedures for Ethical Management and Guidelines for Conduct."
2. Please refer to Appendix 4 on page 17 of the meeting handbook for the comparison table of amendments to the Company's "Procedures for Ethical Management and Guidelines for Conduct."

## II. Ratification Items

### Item No.1: To Ratify the 2025 Financial Statements and Business Report. (Special Resolution)

Explanatory Notes :

1. The Consolidated Financial Statements of year 2025 has been audited by Hsieh-Chang Li, CPA, Deloitte, and Hui-Min Huang, CPA, Deloitte.
2. The Business Report and the audited Consolidated Financial Statement of 2025 are attached hereto as attachment 1 in page 9 to 13; and attachment 5 in page 19 to 28
3. It was hereby proposed to acknowledge the above-mentioned documents.

Resolution :

### Item No.2: To Ratify the 2025 surplus earnings distribution Proposal.

(Ordinary Resolution)(Proposed by the Board of Directors)

Explanatory Notes :

1. The Board of Directors compiles the 2025 earnings distribution table as listed below :

#### TaiGen Biopharmaceuticals Holdings Limited

#### 2025 Earnings Distribution Table

Unit : NT\$

| Items  | Amount       |
|--|--------------|
| 2024.12.31 Unappropriated earnings - beginning | 595,455,406  |
| Plus: Net Profit 2025                          | 45,177,804   |
| Plus: Remeasurment of defined benefit plans    | 2,513,358    |
| Less: Cancellation of Treasury Shares          | (53,968,790) |
| Plus: Reversal of Special Surplus Reserve      | 13,765,108   |
| Unappropriated earnings - ending               | 602,942,886  |

Chairman of the Board :  
Kuo Lung Huang

Manager Officer :  
Chang Li Wen

Head of the Accounting Dept. :  
Mark Kao

2. The after-tax loss of 2024 is NT\$45,177,804, After adding the beginning unappropriated retained earnings of NT\$595,455,406 and actuarial gains/losses for the current period of NT\$2,513,358, and deducting the effect of treasury share cancellation of NT\$53,968,790, as well as reversing the special reserve of NT\$13,765,108, the distributable earnings as of the end of the period amounted to NT\$602,942,886.
3. Based on the fact that the company is at the stage of research and development of new drugs, and clinical costs will need to be paid in the future. Considering capital requirements, financial structure and steady principles of sustainable business operations, it is suggested to retain the full amount of surplus. Therefore, the

undistributed surplus at the end of 2024 is NT\$602,942,886.

4. It was hereby proposed to acknowledge the above-mentioned documents.

Resolution :

### **III. Proposed Resolutions**

**Item No.1: To revised the Amendments And Restated Restated Memorandum Of Association.**  
(Special Resolution) (Proposed by the Board of Directors)

Explanatory Notes :

1. In response to recent amendments to relevant laws and regulations, the Company proposes to amend certain provisions of its Articles of Incorporation. Please refer to Appendix 6 on pages 29 to 42 of this meeting handbook for the comparison table of amendments, which is submitted for resolution.

Ratification :

**Item No.2: Partial amendments to the Company’s “Amendment to the Procedures for Acquisition and Disposal of Assets” are submitted for resolution.** (Ordinary Resolution)

Explanatory Notes :

1. In accordance with the letter issued by the Financial Supervisory Commission dated July 24, 2025 (Ref. No. 1140383333), the Company proposes to amend certain provisions of its “Procedures for Acquisition or Disposal of Assets.” The comparison table of amendments to the Company’s “Procedures for Acquisition or Disposal of Assets” is set forth in Appendix 7 on pages 43 to 48 of this meeting handbook.

Ratification :

**Item No.3: Partial amendments to the Company’s “Procedures for Lending Funds to Other Parties.** (Ordinary Resolution)

Explanatory Notes :

1. In line with the Company’s operational needs, the Company proposes to amend certain provisions of its “Procedures for Lending Funds to Others.” The comparison table of amendments to the Company’s “Procedures for Lending Funds to Others” is set forth in Appendix 8 on pages 49 to 54 of this meeting handbook.

Ratification :

**Item No.4: Partial amendments to the Company’s “Procedures for Endorsements and Guarantees” are submitted for resolution.** (Ordinary Resolution)

Explanatory Notes :

1. In line with the Company’s operational needs, the Company proposes to amend certain provisions of its “Procedures for Endorsements and Guarantees.” The comparison table of amendments to the Company’s “Procedures for Endorsements and Guarantees” is set forth in Appendix 9 on page 55 of this meeting handbook.

Ratification :

**Item No.5: Partial amendments to the Company’s “Rules and Procedures for shareholders’ Meetings” are submitted for resolution.** (Ordinary Resolution)

Explanatory Notes :

1. In accordance with the letter issued by the Taipei Exchange dated March 16, 2026 (Ref. No. 11500549052), the Company proposes to amend certain provisions of its

“Rules of Procedure for Shareholders’ Meetings.” The comparison table of amendments to the Company’s “Rules of Procedure for Shareholders’ Meetings” is set forth in Appendix 10 on pages 56 to 89 of this meeting handbook.

Ratification :

## **IV. Motions**

## **V. Adjournment**

# **Attachment**

**(Attachment 1)**

**Letter to Shareholders**

Dear shareholders,

The Company's operating performance in 2025 was primarily driven by the continued commercialization progress of TG-1000, an anti-influenza therapeutic. Following the successful completion of Phase III clinical trials in Mainland China and achievement of the primary efficacy endpoints, TG-1000 obtained marketing authorization for use in adults and adolescents aged 12 years and above on December 11, 2025. The product has been commercialized under the brand name Yilikan®. In addition, in the fourth quarter, TG-1000 was successfully licensed to a multinational pharmaceutical company in India, which will be responsible for further development and regulatory filings for marketing authorization in the local market.

Meanwhile, the Company's internally developed DPP1 inhibitor TG-4318 for the treatment of bronchiectasis completed the preclinical candidate (PCC) development stage and was successfully out-licensed for the Greater China region to YR Pharma (Health Biotech). In addition, the Company's novel antibiotic, Nemonoxacin, entered into a new licensing partnership in Vietnam, further strengthening its presence in the Southeast Asian market. Together with its broader adoption in medical institutions in Taiwan, Nemonoxacin continued to generate steady and growing revenue contributions.

The following is a report to shareholders on the Company's overall operating performance for the year 2025:

**I · 2025 Business Performance**

**(I) Implementation of Business Plans**

The Company's consolidated revenue for 2025 increased compared to 2024, primarily due to higher recognition of milestone payments from the licensing agreement with HEC Pharm Co., Ltd. The scope of the license covers the development, manufacturing, and sales of the antiviral drug Pixavir marboxil (TG-1000) in Mainland China, Hong Kong, and the Macau Special Administrative Region. The increase in revenue was also attributable to licensing income recognized in 2025 from a multinational pharmaceutical company in India, with respect to the development, manufacturing, regulatory filing, and sales of Pixavir marboxil (TG-1000) in the Indian market.

For the year ended 2025, the Company's consolidated revenue amounted to NT\$259,474 thousand, with consolidated net profit after tax of NT\$45,178 thousand, and earnings per share of NT\$0.06. Research and development expenses amounted to NT\$96,884 thousand, representing 56% of total operating expenses of NT\$171,905 thousand. Non-operating items mainly included a net foreign exchange loss of NT\$33,402 thousand and interest income of NT\$18,468 thousand..

**(II) Financial Performance and profitability analysis**

Apart from ongoing investments in R&D, TaiGen actively seeks commercialization opportunities for its pipeline products. The development of new drugs does not always require the approval of drug certificates to realize its commercial value. Each stage of the R&D process has inherent commercial value, and introducing strategic partners to co-develop at various stages can often result in greater benefits.

The following is the financial performance and profitability analysis details :

Unit : NTD thousand ; %

| Item                   |                                   | 2024     | 2025     |
|------------------------|-----------------------------------|----------|----------|
| Financial balance      | Operating Revenue                 | 150,651  | 259,474  |
|                        | Operating Expenses                | 256,617  | 171,905  |
|                        | Non-Operating Income and Expenses | 89,213   | (11,954) |
|                        | Comprehensive Income              | (69,053) | 61,456   |
| Profitability analysis | Return on Assets                  | (3.21%)  | 3.86%    |
|                        | Return on Equity                  | (3.51%)  | 4.19%    |
|                        | Net Profit Margin                 | (25.61%) | 17.41%   |
|                        | Earnings Per Share                | (0.05)   | 0.06     |

### (III) Research & Development and Operational Status

Key achievements and drug development progress in 2025 include :

1. The new anti-bacterial drug, Taigexyn®(Nemonoxacin), Taiwan
  - (1) As of December 2025, 125 hospitals (23 medical centers & 102 non-medical centers) and 13 pharmacies/clinics have purchased Taigexyn Capsule.
  - (2) As of December 2025, 72 hospitals (20 medical centers & 52 non-medical centers) have purchased Taigexyn Infusion Solution.
  - (3) The sales revenue for Taigexyn® (capsules and infusion) in 2025 grew by 2.3%, showing strong growth momentum.
2. In October 2025, the Company entered into licensing agreements with Fideschem Inc. and Newsun Pharmaceutical JSC. in Vietnam, further expanding its pharmaceutical market presence in Southeast Asia.
3. The new anti-influenza virus drug ( Pixavir marboxil/TG-1000 )
  - (1) In December 2025, Pixavir marboxil successfully obtained marketing authorization for a new drug in Mainland China under the brand name Yilikan®. Subsequently, the Company recognized milestone payments upon the successful achievement of this regulatory approval..
  - (2) In March 2025, the Company submitted an IND application for the pediatric granule formulation of Pixavir marboxil to the National Medical Products Administration (NMPA) in Mainland China. The application was approved in June 2025, and a Phase III clinical trial for pediatric patients (under 12 years of age) was initiated in Mainland China in October 2025.
  - (3) In 2025, the Company submitted a pre-NDA review application (non-formal review) for Pixavir marboxil to the Center for Drug Evaluation (CDE) in Taiwan, with the aim of making this domestically developed antiviral influenza drug available to patients in Taiwan..
  - (4) Patent portfolio: The Company has completed the global patent strategy for Pixavir marboxil / TG-1000, covering composition-of-matter, process, and formulation patents. Among these, the composition-of-matter patent has been granted in 24 countries, including Mainland China, Taiwan, and the United States, with protection extending through 2039. In addition, 12 process and formulation patents have been granted. Based on the Company's patent strategy, the overall patent protection for Pixavir marboxil / TG-1000 may be extended up to 2043.

#### 4. NCFBE New Drug ( TG-4318 )

TG-4318 is an internally developed novel small-molecule inhibitor targeting dipeptidyl peptidase 1 (DPP1). Its intended indication is non-cystic fibrosis bronchiectasis (NCFBE). Preclinical studies have demonstrated that TG-4318 exhibits excellent biochemical activity and high selectivity, showing potential to become a best-in-class therapy within its class.

- (1) Development stage: TG-4318 is currently in the pre-clinical candidate (PCC) evaluation stage. In December 2025, the Company out-licensed the development and commercialization rights of TG-4318 in Mainland China, Hong Kong, and Macau to HEC Pharm Co., Ltd., which will be responsible for subsequent preclinical development and further advancement of the program..
- (2) Patent portfolio: In September 2025, the Company filed a U.S. provisional patent application for Taigen. The Company plans to complete Patent Cooperation Treaty (PCT), Mainland China (CN), and Taiwan (TW) filings by September 2026 to further strengthen its global patent portfolio.

#### 5. CKD Novel Anemia Drug ( ISM4808 )

Anemia associated with chronic kidney disease (CKD) is caused by insufficient secretion of erythropoietin (EPO) from the kidneys, leading to reduced red blood cell production. It represents a significant global medical need that remains inadequately addressed. Current treatment options are mainly symptomatic, and there is still a lack of more effective and safe long-term therapeutic solutions.

ISM4808 is a potential best-in-class prolyl hydroxylase domain (PHD) inhibitor. It acts by activating the hypoxia-inducible factor alpha (HIF- $\alpha$ ) signaling pathway, thereby increasing erythropoietin (EPO) production and improving iron utilization to promote erythropoiesis, and consequently providing a therapeutic approach for anemia associated with chronic kidney disease (CKD)

- (1) Licensing and rights: In December 2025, the Company entered into licensing agreements with Insilico Medicine Ltd. (Shanghai) and INSILICO MEDICINE IP LIMITED, obtaining exclusive rights for the development, commercialization, and sublicensing of ISM4808 in Greater China, including Mainland China, Hong Kong, Macau, and Taiwan.
- (2) Clinical development plan: The Company has selected Xiangya Hospital, Central South University, as the Phase I clinical trial site. Upon obtaining Institutional Review Board (IRB) approval in January 2026, subject enrollment for the Phase I clinical trial is expected to commence immediately.

## II 、 Business plan for 2026

The main operating policies and strategies of the company in 2026 include:

- (I) The Company will accelerate the in-licensing of external drug candidates, advancing them directly into IND-enabling studies and clinical development. This strategy aims to fully leverage the Company's core drug discovery and development capabilities, enabling candidate compounds to realize their commercial potential in a timely manner. In addition, through the introduction of external assets, the Company seeks to expand into new therapeutic areas and further enhance the breadth and capabilities of its drug development portfolio.
- (II) In 2025, the Company in-licensed ISM-4808, a hypoxia-inducible factor prolyl hydroxylase (HIF-PHD) inhibitor for the treatment of anemia associated with chronic kidney disease. A Phase I clinical trial in Mainland China is planned for 2026, and the development program is currently progressing in line with schedul.

- (III) With respect to the anti-influenza antiviral drug Pixavir marboxil (TG-1000), the Company obtained marketing authorization for adults and adolescents aged 12 years and above in Mainland China in 2025. In 2026, the clinical development of the pediatric formulation continues to progress actively. Upon approval, the product is expected to cover a broader age population.
- (IV) Pixavir marboxil (TG-1000) has been demonstrated in clinical trials to effectively shorten the duration of influenza symptom relief, with a single-dose regimen covering the full treatment course. It is effective against both influenza A and B viruses. In addition to having obtained marketing authorization in Mainland China, the Company is actively engaging a potential partner in Taiwan and preparing for the submission of a marketing authorization application, with the aim of making this domestically developed antiviral influenza therapy available to patients in Taiwan. Furthermore, the Company is actively expanding its global presence and is in ongoing licensing discussions in major markets, including Europe, the United States, Japan, and South Korea.
- (V) Based on the Company's proprietary R&D technology platform, the development scope has been expanded to include dietary supplements and health foods, with the aim of developing products that truly support human health. The Company has developed health food products such as Taigan Cheng (for liver protection and lipid reduction) and Taijie Tang (for blood glucose control), thereby enhancing the Company's operating momentum.

### III ‧ Future company development strategy

- (I) Build on core R&D capabilities, integrate external products, and seek commercialization opportunities at various development stages with partners.
- (II) Leverage Taiwan's R&D and business development capabilities, using the Mainland China platform to expand operations in Greater China and globally.
- (III) Leveraging its extensive experience in new drug research and development, the Company has expanded its product development scope into dietary supplements and health foods, further strengthening and deepening its operational foundation.

### IV ‧ Affected by the external competitive environment, regulatory environment and overall business environment

- (I) Following the second inauguration of the U.S. Trump administration in January 2025, reciprocal tariffs have been imposed on countries worldwide, with varying tariff rates applied to exports to the United States depending on the outcomes of bilateral negotiations. Combined with ongoing geopolitical tensions, these developments have significantly reshaped the globalization trend that has prevailed since 2000. At the same time, major breakthroughs in artificial intelligence (AI) have introduced rapid and profound changes to the global economic and business environment, resulting in heightened uncertainty for enterprises worldwide, which in turn necessitates the formulation of respective strategic responses..
- (II) Following the three-year COVID-19 pandemic, many regions worldwide have experienced a resurgence of other viral infections. Influenza outbreaks re-emerged in 2024 and 2025 across Taiwan, Japan, South Korea, the United States, and Mainland China, underscoring that influenza continues to pose a significant public health burden comparable to that of the pandemic. This also highlights that the demand for anti-infective therapeutics has not diminished with the easing of COVID-19. Building on its foundation in anti-infective drug development, the Company will continue to strengthen and expand its presence in this therapeutic area.

In light of the above, the Company will continue to uphold its core drug discovery and development technology platform while accelerating the in-licensing of external drug candidates. At the same time, the Company is actively pursuing a broader range of collaboration models and no longer limits its strategy to in-house development through to commercialization, with the aim of achieving the most favorable outcomes for the Company. The Company also sincerely hopes for the continued support of its shareholders. Finally, we would like to express our appreciation for shareholders' attendance at this Annual General Meeting and wish everyone good health and success.

## **TaiGen Biopharmaceuticals Holdings Limited**

**Chairman : Kuo-Lung Huang**

(Attachment 2)

## **Audit Committee's Review Report**

The Board of Directors has prepared the Company's 2025 Business, Financial Statements, and Proposal for Surplus Earnings Distribution. The CPA firm of Deloitte was retained to audit TaiGen's Financial Statements. The Business Report, Financial Statements, and Proposal for Surplus Earnings Distribution have been reviewed and determined to be correct and accurate by the Audit Committee members of TaiGen Biopharmaceuticals Holdings Limited. According to relevant requirements of the Securities and Exchange Act and the Company Law, we hereby submit this report.

TO  
2026 Annual General Meeting of Shareholders

**TaiGen Biopharmaceuticals Holdings Limited**  
Chairman of the Audit Committee : Mei-Li Su  
On the date of Mar. 09, 2026

**(Attachment 3)****Remuneration of directors (including independent directors) (2025)**

Unit : NT\$ thousand

| Title                | Name  | Remuneration          |  |                   |  |                            |  |                |  | Amount and Ratio of Total Remuneration (A+B+C+D) to Net Income (%) |  | Relevant Remuneration Received by Directors Who are Also Employees |  |                   |  |                           |       | Amount and Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%) |       | Remuneration from ventures other than subsidiaries or from the parent company |                  |  |
|----------------------|---|-----------------------|--|-------------------|--|----------------------------|--|----------------|--|--|--|--|--|-------------------|--|---------------------------|-------|--|-------|---|------------------|--|
|                      |   | Base Compensation (A) |  | Severance Pay (B) |  | Directors Compensation (C) |  | Allowances (D) |  |  |  | Salary, Bonuses, and Allowances €                                  |  | Severance Pay (F) |  | Employee Compensation (G) |       |  |       |   |                  |  |
|                      |   | The company           | Companies in the consolidated financial statements | The company       | Companies in the consolidated financial statements | The company                | Companies in the consolidated financial statements | The company    | Companies in the consolidated financial statements | The company  | Companies in the consolidated financial statements | The company  | Companies in the consolidated financial statements | The company       | Companies in the consolidated financial statements | Cash                      | Stock | Cash   | Stock |   | The company      | Companies in the consolidated financial statements |
| Chairman             | Kao Hsiang Investment Co., Ltd. (Note 1)<br>Representative : Kuo-Lung Huang   | 0                     | 4649   | 0                 | 0  | 0                          | 0  | 27             | 27   | 27<br>0.0598   | 4676<br>10.3503                                    | 0  | 4608   | 0                 | 0  | 0                         | 0     | 0  | 0     | 27<br>0.0598  | 9,284<br>20.5501 | None   |
| Director             | Kao Hsiang Investment Co., Ltd<br>Representative : Hong-Jen Chang   | 120                   | 120  | 0                 | 0  | 0                          | 0  | 27             | 27   | 147<br>0.3254  | 147<br>0.3254                                      | 0  | 0  | 0                 | 0  | 0                         | 0     | 0  | 0     | 147<br>0.3254   | 147<br>0.3254    | None   |
| Director             | Kao Hsiang Investment Co., Ltd<br>Representative : Peter Wu   | 120                   | 120  | 0                 | 0  | 0                          | 0  | 24             | 24   | 144<br>0.3187  | 144<br>0.3187                                      | 0  | 0  | 0                 | 0  | 0                         | 0     | 0  | 0     | 144<br>0.3187   | 144<br>0.3187    | None   |
| Director             | YFY Investment Co., Ltd.(Note 2)<br>Representative : Show-Chung Ho<br>Representative : Weng-Foung Huang               | 120                   | 120  | 0                 | 0  | 0                          | 0  | 27             | 27   | 147<br>0.3254  | 147<br>0.3254                                      | 0  | 0  | 0                 | 0  | 0                         | 0     | 0  | 0     | 147<br>0.3254   | 147<br>0.3254    | None   |
| Director             | National Development Fund, Executive Yuan.(Note 2)<br>Representative : Chi-Kung Ho<br>Representative : Hsun-Yuan Tsou | 120                   | 120  | 0                 | 0  | 0                          | 0  | 18             | 18   | 138<br>0.3055  | 138<br>0.3055                                      | 0  | 0  | 0                 | 0  | 0                         | 0     | 0  | 0     | 138<br>0.3055   | 138<br>0.3055    | None   |
| Director             | Taiwan Sugar Corporation<br>Representative : I-Jen Huang  | 120                   | 120  | 0                 | 0  | 0                          | 0  | 27             | 27   | 147<br>0.3254  | 147<br>0.3254                                      | 0  | 0  | 0                 | 0  | 0                         | 0     | 0  | 0     | 147<br>0.3254   | 147<br>0.3254    | None   |
| Independent Director | Weng-Foung Huang.(Note 4)   | 392                   | 392  | 0                 | 0  | 0                          | 0  | 30             | 30   | 422<br>0.9341  | 422<br>0.9341                                      | 0  | 0  | 0                 | 0  | 0                         | 0     | 0  | 0     | 422<br>0.9341   | 422<br>0.9341    | None   |
| Independent Director | Ye-Hong Zhang.(Note 3)  | 750                   | 750  | 0                 | 0  | 0                          | 0  | 70             | 70   | 820<br>1.8151  | 820<br>1.8151                                      | 0  | 0  | 0                 | 0  | 0                         | 0     | 0  | 0     | 820<br>1.8151   | 820<br>1.8151    | None   |
| Independent Director | Shen-Fu Yu.(Note 4)   | 392                   | 392  | 0                 | 0  | 0                          | 0  | 40             | 40   | 432<br>0.9562  | 432<br>0.9562                                      | 0  | 0  | 0                 | 0  | 0                         | 0     | 0  | 0     | 432<br>0.9562   | 432<br>0.9562    | None   |
| Independent Director | Mei-Li Su.(Note 5)  | 608                   | 608  | 0                 | 0  | 0                          | 0  | 56             | 56   | 664<br>1.4697  | 664<br>1.4697                                      | 0  | 0  | 0                 | 0  | 0                         | 0     | 0  | 0     | 664<br>1.4697   | 664<br>1.4697    | None   |
| Independent Director | Eric, Yi-Chun Huang.(Note 5)  | 608                   | 608  | 0                 | 0  | 0                          | 0  | 60             | 60   | 668<br>1.4786  | 668<br>1.4786                                      | 0  | 0  | 0                 | 0  | 0                         | 0     | 0  | 0     | 668<br>1.4786   | 668<br>1.4786    | None   |
| Independent Director | Chen-Wu, Chang.(Note 6)   | 294                   | 294  | 0                 | 0  | 0                          | 0  | 43             | 43   | 337<br>0.7459  | 337<br>0.7459                                      | 0  | 0  | 0                 | 0  | 0                         | 0     | 0  | 0     | 337<br>0.7459   | 337<br>0.7459    | None   |

\* The content of the bonus revealed in this table is different from the concept of income in the Income Tax Law, so the purpose of this table is for informational disclosure and not for tax purposes.

Note 1 : After the board re-election on May 23, 2025, Kuo-Lung Huang no longer concurrently serves as Chief Executive Officer

Note 2 : After the board re-election on May 23, 2025, the corporate directors reassigned their representatives: the representative of YFY Investment Co., Ltd.( was changed from Show-Chung Ho to Weng-Foung Huang, and the representative of National Development Fund, Executive Yuan was changed from Chi-Kung Ho to Hsun-Yuan Tsou.

Note 3 : Resigned on October 1, 2025.

Note 4 : Stepped down following the board re-election on May 23, 2025.

Note 5 : Assumed office following the board re-election on May 23, 2025.

Note 6 : Assumed office following election at the extraordinary shareholders' meeting on September 15, 2025.

Note 7 : The policy, system, standards, and structure of independent director compensation, and the relationship between the amount of compensation paid and factors such as responsibilities, risks, and time invested : The Company's director compensation is considered by the compensation committee based on market benchmarks for the industry, and the reasonableness of the relationship between individual performance, company performance, and future risks, and then submitted to the board of directors for resolution. The compensation of the company's directors consists of a fixed amount and business expenses. The compensation of independent directors may be reasonably different from that of general director. According to the company's article of coporation, if there is pre-tax profit in a given year, up to 2% of pre-tax profit should be set aside for director compensation, and approved by more than half of the directors present and more than two-thirds of the board of directors present.

Note 8 : After-tax net profit refers to the after-tax net profit of the 2025 consolidated financial report. (The company is a KY company and only needs to issue a consolidated financial report)

Note 9 : In addition to the disclosure in the above table, the remuneration received by the directors for providing services to all companies in the financial statements (such as serving as consultants who are not employees, etc.) in the most recent year: None.

(Attachment 4)

PROCEDURES FOR ETHICAL MANAGEMENT AND GUIDELINES FOR CONDUCT

OF

TAIGEN BIOPHARMACEUTICALS HOLDINGS LIMITED

Comparison Table

| 條次<br>Item No | 提議修訂版本<br>New version proposed to Members  | 現行版本<br>Current version  | 說明<br>Explanations  |
|---------------|--|--|---|
| Article 6     | <p>This Corporation shall designate the Corporate Governance Department as the solely responsible unit (hereinafter, "responsible unit") under the board of directors and provide it with sufficient resources and competent personnel to be in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The responsible unit shall be in charge of the following matters and also submit regular reports (at least once a year) to the board of directors:</p> <ul style="list-style-type: none"><li>一、Assisting in incorporating ethics and moral values into this Corporation'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.</li><li>二、Analysing and assessing the risks of unethical conduct within the business scope on a regular basis and accordingly adopting programs to prevent unethical conduct and setting out in each program the standard operating procedures and conduct guidelines with respect to this Corporation's operations and business.</li></ul> | <p>This Corporation shall designate the Internal Audit Unit as the solely responsible unit (hereinafter, "responsible unit") under the board of directors and provide it with sufficient resources and competent personnel to be in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The responsible unit shall be in charge of the following matters and also submit regular reports (at least once a year) to the board of directors:</p> <ul style="list-style-type: none"><li>一、Assisting in incorporating ethics and moral values into this Corporation'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.</li><li>二、Analysing and assessing the risks of unethical conduct within the business scope on a regular basis and accordingly adopting programs to prevent unethical conduct and setting out in each program the standard operating procedures and conduct guidelines with respect to this Corporation's operations and business.</li></ul> | Amended in line with the Company's organizational restructuring |

| 條次<br>Item No | 提議修訂版本<br>New version proposed to Members   | 現行版本<br>Current version  | 說明<br>Explanations |
|---------------|---|--|--------------------|
|               | <p>三、Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.</p> <p>四、Promoting and coordinating awareness and educational activities with respect to ethics policy.</p> <p>五、Developing a whistle-blowing system and ensuring its operating effectiveness.</p> <p>六、Assisting the board of directors and 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 with ethical management in operating procedures.</p> <p>七、Preparing and retaining properly documented information such as ethical management policy and compliance statements, situations concerning the performance of undertakings and enforcement etc.</p> | <p>三、 Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.</p> <p>四、 Promoting and coordinating awareness and educational activities with respect to ethics policy.</p> <p>五、 Developing a whistle-blowing system and ensuring its operating effectiveness.</p> <p>六、 Assisting the board of directors and 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 with ethical management in operating procedures.</p> <p>七、 Preparing and retaining properly documented information such as ethical management policy and compliance statements, situations concerning the performance of undertakings and enforcement etc.</p> |                    |

## **(Attachment 5) Audited Financial Statements for Year 2025**

### **INDEPENDENT AUDITORS' REPORT**

The Board of Directors and Shareholders  
TaiGen Biopharmaceuticals Holdings Ltd.

#### **Opinion**

We have audited the accompanying consolidated financial statements of TaiGen Biopharmaceuticals Holdings Ltd. and its subsidiaries (collectively referred to as the “Group”), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including 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, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, 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, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. - 2 - The key audit matter identified in

the audit of the Group's consolidated financial statements as of and for the year ended December 31, 2025 is as follows:

#### Revenue Recognition under New Drug Licensing Agreements

The main revenue is derived from licensing income generated through new drug licensing agreements. Refer to Notes 4, 5 and 19 to the consolidated financial statements. Due to variations in the identification and fulfillment of performance obligations under new drug licensing agreements, coupled with management judgment, the revenue recognition arising from new drug licensing agreements is inherently complex. Therefore, we considered the accuracy of revenue recognition related to licensing agreements as a key audit matter.

Our audit procedures related to the abovementioned key audit matter included the following:

1. We obtained an understanding and tested relevant controls over new drug licensing agreements..
2. We selected samples from licensing revenue for the year ended December 31, 2025 and executed the following:
  - a. We reviewed the new drug licensing agreements to ensure that revenue recognition judgments by management comply with accounting policies.
  - b. We reviewed the new drug licensing agreements to evaluate the appropriateness of the amount and timing of revenue recognition.
  - c. We examined the collection status to ensure that collections were consistent with the new drug licensing agreements.

#### **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, IFRS, IAS, IFRIC, and 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, 2025, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Hsieh-Chang Li and Hui-Min Huang.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

March 12, 2026

Notice to Readers

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

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

**TAIGEN BIOPHARMACEUTICALS HOLDINGS LTD. AND SUBSIDIARIES**

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

| ASSETS  | 2025                |            | 2024                |            |
|---|---------------------|------------|---------------------|------------|
|   | Amount              | %          | Amount              | %          |
| <b>CURRENT ASSETS</b>   |                     |            |                     |            |
| Cash and cash equivalents (Notes 4 and 6)   | \$ 145,087          | 12         | \$ 74,136           | 6          |
| Financial assets at fair value through profit or loss (Notes 4 and 7)                           | 206,843             | 18         | 194,403             | 16         |
| Financial assets at fair value through other comprehensive income - current (Notes 4 and 8)     | 93,742              | 8          | 320,385             | 27         |
| Financial assets at amortized cost (Notes 4, 9 and 27)  | 581,080             | 50         | 430,892             | 37         |
| Accounts receivable (Notes 4, 10 and 19)  | 5,006               | -          | 7,333               | 1          |
| Other receivables   | 7,931               | 1          | 9,067               | 1          |
| Inventories (Notes 4 and 11)  | 76,100              | 7          | 42,711              | 4          |
| Other current assets  | 4,152               | -          | 7,158               | -          |
| <b>Total current assets</b>   | <b>1,119,941</b>    | <b>96</b>  | <b>1,086,085</b>    | <b>92</b>  |
| <b>NON-CURRENT ASSETS</b>   |                     |            |                     |            |
| Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8) | 3,405               | -          | 2,453               | -          |
| Property, plant and equipment (Notes 4 and 13)  | 3,537               | -          | 9,969               | 1          |
| Right-of-use assets (Notes 4 and 14)  | 13,777              | 1          | 57,503              | 5          |
| Intangible assets (Notes 4 and 15)  | 22,447              | 2          | 12,054              | 1          |
| Refundable deposits   | 4,147               | 1          | 6,218               | 1          |
| <b>Total non-current assets</b>   | <b>47,313</b>       | <b>4</b>   | <b>88,197</b>       | <b>8</b>   |
| <b>TOTAL</b>  | <b>\$ 1,167,254</b> | <b>100</b> | <b>\$ 1,174,282</b> | <b>100</b> |
| <b>LIABILITIES AND EQUITY</b>   |                     |            |                     |            |
| <b>CURRENT LIABILITIES</b>  |                     |            |                     |            |
| Short-term borrowings (Note 16)   | \$ 35,000           | 3          | \$ -                | -          |
| Contract liabilities - current (Note 19)  | 152                 | -          | 152                 | -          |
| Other payables  | 36,892              | 3          | 28,594              | 3          |
| Current tax liabilities (Notes 4 and 21)  | -                   | -          | 110                 | -          |
| Lease liabilities - current (Notes 4 and 14)  | 5,595               | 1          | 16,325              | 1          |
| Other current liabilities   | 5,466               | -          | 903                 | -          |
| <b>Total current liabilities</b>  | <b>83,105</b>       | <b>7</b>   | <b>46,084</b>       | <b>4</b>   |
| <b>NON-CURRENT LIABILITIES</b>  |                     |            |                     |            |
| Contract liabilities - non-current (Note 19)  | 25                  | -          | 177                 | -          |
| Lease liabilities - non-current (Notes 4 and 14)  | 8,622               | 1          | 42,386              | 4          |
| Net defined benefit liabilities (Notes 4 and 17)  | 625                 | -          | 3,309               | -          |
| <b>Total non-current liabilities</b>  | <b>9,272</b>        | <b>1</b>   | <b>45,872</b>       | <b>4</b>   |
| <b>Total liabilities</b>  | <b>92,377</b>       | <b>8</b>   | <b>91,956</b>       | <b>8</b>   |
| <b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 4 and 18)</b>                            |                     |            |                     |            |
| Ordinary shares   | 20,767              | 2          | 20,942              | 2          |
| Capital surplus   | 451,167             | 39         | 466,295             | 40         |
| Retained earnings   |                     |            |                     |            |
| Special reserve   | 45,145              | 4          | 25,342              | 2          |
| Unappropriated earnings   | 589,178             | 50         | 615,259             | 52         |
| Total retained earnings   | 634,323             | 54         | 640,601             | 54         |
| Other equity  | (31,380)            | (3)        | (45,512)            | (4)        |
| <b>Total equity</b>   | <b>1,074,877</b>    | <b>92</b>  | <b>1,082,326</b>    | <b>92</b>  |
| <b>TOTAL</b>  | <b>\$ 1,167,254</b> | <b>100</b> | <b>\$ 1,174,282</b> | <b>100</b> |

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

# TAIGEN BIOPHARMACEUTICALS HOLDINGS LTD. AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

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

|   | 2025            |            | 2024             |             |
|---|-----------------|------------|------------------|-------------|
|   | Amount          | %          | Amount           | %           |
| OPERATING REVENUE (Notes 4, 5 and 19)   | \$ 259,474      | 100        | \$ 150,651       | 100         |
| OPERATING COSTS (Notes 11 and 20)   | <u>18,174</u>   | <u>7</u>   | <u>16,132</u>    | <u>11</u>   |
| GROSS PROFIT  | <u>241,300</u>  | <u>93</u>  | <u>134,519</u>   | <u>89</u>   |
| OPERATING EXPENSES (Notes 20 and 26)  |                 |            |                  |             |
| General and administrative expenses   | 75,021          | 29         | 90,547           | 60          |
| Research and development expenses   | <u>96,884</u>   | <u>37</u>  | <u>166,070</u>   | <u>110</u>  |
| Total operating expenses  | <u>171,905</u>  | <u>66</u>  | <u>256,617</u>   | <u>170</u>  |
| PROFIT (LOSS) FROM OPERATIONS   | <u>69,395</u>   | <u>27</u>  | <u>(122,098)</u> | <u>(81)</u> |
| NON-OPERATING INCOME AND EXPENSES   |                 |            |                  |             |
| Other income (Note 20)  | 1,462           | 1          | 481              | -           |
| Finance costs   | (1,665)         | (1)        | (1,424)          | (1)         |
| Interest income   | 18,468          | 7          | 24,400           | 16          |
| Gain on disposal of investments   | 49              | -          | -                | -           |
| Gain on financial assets at fair value through profit or loss, net                                    | 2,420           | 1          | 13,547           | 9           |
| Gain on disposal of property, plant and equipment   | 1,449           | -          | -                | -           |
| Foreign exchange (loss) gain, net   | (33,402)        | (13)       | 54,171           | 36          |
| Impairment loss on intangible assets (Note 15)  | <u>(735)</u>    | <u>-</u>   | <u>(1,962)</u>   | <u>(1)</u>  |
| Net non-operating income and expenses   | <u>(11,954)</u> | <u>(5)</u> | <u>89,213</u>    | <u>59</u>   |
| PROFIT (LOSS) BEFORE INCOME TAX   | 57,441          | 22         | (32,885)         | (22)        |
| INCOME TAX EXPENSE (Notes 4 and 21)   | <u>(12,263)</u> | <u>(4)</u> | <u>(5,698)</u>   | <u>(4)</u>  |
| NET PROFIT (LOSS) FOR THE YEAR  | <u>45,178</u>   | <u>18</u>  | <u>(38,583)</u>  | <u>(26)</u> |
| OTHER COMPREHENSIVE INCOME (LOSS)   |                 |            |                  |             |
| Items that will not be reclassified subsequently to profit or loss:                                   |                 |            |                  |             |
| Remeasurement of defined benefit plans (Note 17)  | 2,513           | 1          | 500              | 1           |
| Unrealized loss on investments in equity instruments at fair value through other comprehensive income | 952             | -          | (7,255)          | (5)         |

(Continued)

## TAIGEN BIOPHARMACEUTICALS HOLDINGS LTD. AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

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

|  | 2025                    |                  | 2024                      |                    |
|--|-------------------------|------------------|---------------------------|--------------------|
|  | Amount                  | %                | Amount                    | %                  |
| Items that may be reclassified subsequently to profit or loss:   |                         |                  |                           |                    |
| Exchange differences on translation of the financial statements of foreign operations                      | 9,962                   | 4                | (20,924)                  | (14)               |
| Unrealized gain (loss) on investments in debt instruments at fair value through other comprehensive income | <u>2,851</u>            | <u>1</u>         | <u>(2,791)</u>            | <u>(2)</u>         |
| Other comprehensive income (loss) for the year   | <u>16,278</u>           | <u>6</u>         | <u>(30,470)</u>           | <u>(20)</u>        |
| <b>TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR</b>  | <u><u>\$ 61,456</u></u> | <u><u>24</u></u> | <u><u>\$ (69,053)</u></u> | <u><u>(46)</u></u> |
| <b>NET PROFIT (LOSS) ATTRIBUTABLE TO</b>   |                         |                  |                           |                    |
| Owners of the Company  | \$ 45,178               | 18               | \$ (38,583)               | (26)               |
| Non-controlling interests  | <u>-</u>                | <u>-</u>         | <u>-</u>                  | <u>-</u>           |
|  | <u><u>\$ 45,178</u></u> | <u><u>18</u></u> | <u><u>\$ (38,583)</u></u> | <u><u>(26)</u></u> |
| <b>TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO</b>   |                         |                  |                           |                    |
| Owners of the Company  | \$ 61,456               | 24               | \$ (69,053)               | (46)               |
| Non-controlling interests  | <u>-</u>                | <u>-</u>         | <u>-</u>                  | <u>-</u>           |
|  | <u><u>\$ 61,456</u></u> | <u><u>24</u></u> | <u><u>\$ (69,053)</u></u> | <u><u>(46)</u></u> |
| <b>EARNINGS (LOSS) PER SHARE (Note 22)</b>   |                         |                  |                           |                    |
| Basic  | <u>\$ 0.06</u>          |                  | <u>\$ (0.05)</u>          |                    |
| Diluted  | <u>\$ 0.06</u>          |                  | <u>\$ (0.05)</u>          |                    |

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

(Concluded)

TAIGEN BIOPHARMACEUTICALS HOLDINGS LTD. AND SUBSIDIARIES

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

|  | Ordinary Shares |                  | Capital Surplus   | Retained Earnings |                   | Other Equity       |                 |             | Treasury Shares | Total Equity        |
|--|-----------------|------------------|-------------------|-------------------|-------------------|--------------------|-----------------|-------------|-----------------|---------------------|
|  | Shares in       | Amounts          |                   | Special Reserve   | Unappropriated    | Unrealized         | Exchange        | Unearned    |                 |                     |
|  | Thousands       |                  |                   |                   | Earnings          | Gain (Loss) on     | Differences on  | Employee    |                 |                     |
|  |                 |                  |                   |                   | Investment in     | Translation of     | Benefits        |             |                 |                     |
|  |                 |                  |                   |                   | Equity            | the Financial      |                 |             |                 |                     |
|  |                 |                  |                   |                   | Investment at     | Statements of      |                 |             |                 |                     |
|  |                 |                  |                   |                   | Fair Value        | Foreign            |                 |             |                 |                     |
|  |                 |                  |                   |                   | Through Other     | Operations         |                 |             |                 |                     |
|  |                 |                  |                   |                   | Comprehensive     |                    |                 |             |                 |                     |
|  |                 |                  |                   |                   | Income            |                    |                 |             |                 |                     |
| BALANCE, JANUARY 1, 2024                   | 717,844         | \$ 20,942        | \$ 444,614        | \$ 43,198         | \$ 635,486        | \$ (28,851)        | \$ 14,676       | \$ (11,167) | \$ -            | \$ 1,118,898        |
| Retirement of employee restricted shares   | (3)             | -                | (41)              | -                 | -                 | -                  | -               | 41          | -               | -                   |
| Compensation cost of share-based payments  | -               | -                | 21,722            | -                 | -                 | -                  | -               | 10,759      | -               | 32,481              |
| Reversal of special reserve                | -               | -                | -                 | (17,856)          | 17,856            | -                  | -               | -           | -               | -                   |
| Net loss for 2024                          | -               | -                | -                 | -                 | (38,583)          | -                  | -               | -           | -               | (38,583)            |
| Other comprehensive income (loss) for 2024 | -               | -                | -                 | -                 | 500               | (10,046)           | (20,924)        | -           | -               | (30,470)            |
| Total comprehensive income (loss) for 2024 | -               | -                | -                 | -                 | (38,083)          | (10,046)           | (20,924)        | -           | -               | (69,053)            |
| BALANCE, DECEMBER 31, 2024                 | 717,841         | 20,942           | 466,295           | 25,342            | 615,259           | (38,897)           | (6,248)         | (367)       | -               | 1,082,326           |
| Compensation cost of share-based payments  | -               | -                | (11,997)          | -                 | -                 | -                  | -               | 367         | -               | (11,630)            |
| Special reserve                            | -               | -                | -                 | 19,803            | (19,803)          | -                  | -               | -           | -               | -                   |
| Buy-back of treasury shares                | -               | -                | -                 | -                 | -                 | -                  | -               | -           | (57,275)        | (57,275)            |
| Cancellation of treasury shares            | (6,007)         | (175)            | (3,131)           | -                 | (53,969)          | -                  | -               | -           | 57,275          | -                   |
| Net profit for 2025                        | -               | -                | -                 | -                 | 45,178            | -                  | -               | -           | -               | 45,178              |
| Other comprehensive income (loss) for 2025 | -               | -                | -                 | -                 | 2,513             | 3,803              | 9,962           | -           | -               | 16,278              |
| Total comprehensive income (loss) for 2025 | -               | -                | -                 | -                 | 47,691            | 3,803              | 9,962           | -           | -               | 61,456              |
| BALANCE, DECEMBER 31, 2025                 | <u>711,834</u>  | <u>\$ 20,767</u> | <u>\$ 451,167</u> | <u>\$ 45,145</u>  | <u>\$ 589,178</u> | <u>\$ (35,094)</u> | <u>\$ 3,714</u> | <u>\$ -</u> | <u>\$ -</u>     | <u>\$ 1,074,877</u> |

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

# TAIGEN BIOPHARMACEUTICALS HOLDINGS LTD. AND SUBSIDIARIES

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

|   | 2025            | 2024             |
|---|-----------------|------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |                 |                  |
| Net profit (loss) before income tax   | \$ 57,441       | \$ (32,885)      |
| Adjustments for:  |                 |                  |
| Depreciation expense  | 16,376          | 23,697           |
| Amortization expense  | 1,096           | 1,132            |
| Net gain on fair value change of financial assets at fair value through profit or loss      | (2,420)         | (13,547)         |
| Finance costs   | 1,665           | 1,424            |
| Interest income   | (18,468)        | (24,400)         |
| Compensation cost of share-based payments   | (11,630)        | 32,481           |
| Gain on disposal of property, plant and equipment   | (1,449)         | -                |
| Gain on disposal of investments   | (49)            | -                |
| Gain on lease modification  | (3,767)         | -                |
| Impairment loss on intangible assets  | 735             | 1,962            |
| Reversal of write-down of inventories   | -               | (313)            |
| Unrealized loss (gain) on foreign currency exchange   | 26,981          | (40,405)         |
| Changes in operating assets and liabilities   |                 |                  |
| Financial assets at fair value through profit or loss                                       | (10,020)        | (115,716)        |
| Accounts receivable   | 2,327           | 1,651            |
| Other receivables   | 215             | 10,671           |
| Inventories   | (33,389)        | (8,244)          |
| Other current assets  | 2,894           | (2,613)          |
| Other payables  | 639             | 1,961            |
| Contract liabilities  | (152)           | (153)            |
| Other current liabilities   | 4,448           | (4,488)          |
| Net defined benefit liabilities   | (171)           | (201)            |
| Cash generated from (used in) operations  | <u>33,302</u>   | <u>(167,986)</u> |
| Income tax paid   | <u>(12,373)</u> | <u>(5,102)</u>   |
| Net cash generated from (used in) operating activities                                      | <u>20,929</u>   | <u>(173,088)</u> |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>   |                 |                  |
| Purchase of financial assets at fair value through other comprehensive income               | -               | (192,143)        |
| Proceeds from disposal of financial assets at fair value through other comprehensive income | 208,135         | 28,926           |
| Purchase of financial assets measured at cost   | (643,665)       | (560,400)        |
| Proceeds from sale of financial assets measured at cost                                     | 493,669         | 587,401          |
| Disposal of property, plant and equipment   | 6,644           | -                |
| Payments for property, plant and equipment  | (1,448)         | (533)            |
| Decrease in refundable deposits   | 2,029           | -                |
| Increase in intangible assets   | (3,057)         | (2,163)          |
| Interest received   | <u>21,064</u>   | <u>28,040</u>    |
| Net cash generated from (used in) investing activities                                      | <u>83,371</u>   | <u>(110,872)</u> |

(Continued)

## TAIGEN BIOPHARMACEUTICALS HOLDINGS LTD. AND SUBSIDIARIES

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

|  | 2025              | 2024             |
|--|-------------------|------------------|
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>  |                   |                  |
| Proceeds from short-term borrowings  | \$ 35,000         | \$ -             |
| Repayment of the principal portion of lease liabilities  | (10,701)          | (15,976)         |
| Purchase of treasury share   | (57,275)          | -                |
| Payments for interests   | <u>(1,665)</u>    | <u>(1,424)</u>   |
| Net cash used in financing activities  | <u>(34,641)</u>   | <u>(17,400)</u>  |
| <b>EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE<br/>OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN<br/>CURRENCIES</b> |                   |                  |
|  | <u>1,292</u>      | <u>841</u>       |
| <b>NET INCREASE (DECREASE) IN CASH AND CASH<br/>EQUIVALENTS</b>  | 70,951            | (300,519)        |
| <b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE<br/>YEAR</b>  | <u>74,136</u>     | <u>374,655</u>   |
| <b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>  | <u>\$ 145,087</u> | <u>\$ 74,136</u> |

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

(Concluded)

(Attachment 6)

Table of Details for the Revision Before and After Article Comparison of the Memorandum and Articles of Association

**AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION**

**OF**

**TAIGEN BIOPHARMACEUTICALS HOLDINGS LIMITED**

**Comparison Table**

**太景醫藥研發控股股份有限公司  
組織大綱及公司章程修訂對照表**

| <b>條次<br/>Item No</b> | <b>提議修訂版本<br/>New version proposed to Members</b>  | <b>現行版本<br/>Current version</b>  | <b>說明<br/>Explanations</b>  |
|-----------------------|--|--|---|
| 30                    | <p>股東常會應至少於三十天前通知，股東臨時會應至少於十五天前通知(不含通知送達或視為送達當日，但應包括發出通知當日)有權出席及投票之各股東。通知應載明會議舉行之日期、地點與時間及召集事由，及如可行，載明在該會議中擬討論之其他事項。</p> <p>At least thirty (30) days' notice of an annual general meeting and fifteen (15) days' notice for an extraordinary meeting (exclusive of the day on which the notice is served or deemed to be served, but inclusive of the day for which the notice is given) shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held, <u>the reasons for convening this general meeting</u> and, as far as practicable, the other business to be conducted at the meeting.</p> | <p>股東常會應至少於三十天前通知，股東臨時會應至少於十五天前通知(不含通知送達或視為送達當日，但應包括發出通知當日)有權出席及投票之各股東。通知應載明會議舉行之日期、地點與時間，及如可行，載明在該會議中擬討論之其他事項。</p> <p>At least thirty (30) days' notice of an annual general meeting and fifteen (15) days' notice for an extraordinary meeting (exclusive of the day on which the notice is served or deemed to be served, but inclusive of the day for which the notice is given) shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and, as far as practicable, the other business to be conducted at the meeting.</p> | Amended in accordance with the Checklist for the Protection of Shareholders' Rights in the Issuer's Place of Incorporation for Foreign Issuers. |
| 31(a)                 | <p>(a) 任何通知或文件，無論係依據本章程規定由本公司提供或發出予股東，均應以書面為之，或經相對人同意者，得透過寬頻、電傳或傳真傳輸訊息或其他電子傳輸或通訊方式為之，且任何此等通知或文件均得以專人親送或以郵寄方式置於預付郵資且收件人為該股東之信封</p>  | <p>(a) 任何通知或文件，無論係依據本章程規定由本公司提供或發出予股東，均應以書面為之，或透過寬頻、電傳或傳真傳輸訊息或其他電子傳輸或通訊方式為之，且任何此等通知或文件均得以專人親送或以郵寄方式置於預付郵資且收件人為該股東之信封而向股東名簿所</p>  | Amended in accordance with the Checklist for the  |

而向股東名簿所載地址寄送，或寄送至由其為此等目的向本公司提供之其他地址，或(視實際情況)傳輸至任何其他地址或傳輸至其為向其提供通知而向本公司提供之任何電傳或傳真號碼或電子號碼或地址或網站，或是傳輸通知之人員合理善意認為股東於相關時間可能確實收到通知的號碼或地址或網站，視為已送達或交付，或亦得按指定證券交易所之規定在適當報紙刊登公告方式送達，或於適用法令許可範圍內，在本公司網站或指定證券交易所指定之網站通知。如為股份共同持有人時，所有通知均應向股東名簿中排列於最前之持有人為之，如此給予之通知應視為對全部共同持有人之充分送達或交付。

(a) Any notice or document, whether or not, to be given or issued under these Articles from the Company to a Member shall be In Writing or, if agreed by the recipient, by cable, telex or facsimile transmission message or other form of electronic transmission or communication and any such notice and document may be served or delivered by the Company on or to any Member either personally or by sending it through the post in a prepaid envelope addressed to such Member at his registered address as appearing in the register of Members or at any other address supplied by him to the Company for the purpose or, as the case may be, by transmitting it to any such address or transmitting it to any telex or facsimile transmission number or electronic number or address or website supplied by him to the Company for the giving of notice to him or which the person transmitting the notice reasonably and bona fide believes at the relevant time will result in the notice being duly received by the Member or may also be served by advertisement in appropriate newspapers in accordance

載地址寄送，或寄送至由其為此等目的向本公司提供之其他地址，或(視實際情況)傳輸至任何其他地址或傳輸至其為向其提供通知而向本公司提供之任何電傳或傳真號碼或電子號碼或地址或網站，或是傳輸通知之人員合理善意認為股東於相關時間可能確實收到通知的號碼或地址或網站，視為已送達或交付，或亦得按指定證券交易所之規定在適當報紙刊登公告方式送達，或於適用法令許可範圍內，在本公司網站或指定證券交易所指定之網站通知。如為股份共同持有人時，所有通知均應向股東名簿中排列於最前之持有人為之，如此給予之通知應視為對全部共同持有人之充分送達或交付。

(a) Any notice or document, whether or not, to be given or issued under these Articles from the Company to a Member shall be In Writing or, if agreed by the recipient, by cable, telex or facsimile transmission message or other form of electronic transmission or communication and any such notice and document may be served or delivered by the Company on or to any Member either personally or by sending it through the post in a prepaid envelope addressed to such Member at his registered address as appearing in the register of Members or at any other address supplied by him to the Company for the purpose or, as the case may be, by transmitting it to any such address or transmitting it to any telex or facsimile transmission number or electronic number or address or website supplied by him to the Company for the giving of notice to him or which the person transmitting the notice reasonably and bona fide believes at the relevant time will result in the notice being duly received by the Member or may also be served by advertisement in appropriate newspapers in accordance with the requirements of the Designated Stock Market or,

Protection of Shareholders' Rights in the Issuer's Place of Incorporation for Foreign Issuers.

|              |   |  |  |
|--------------|---|--|--|
|              | <p>with the requirements of the Designated Stock Market or, to the extent permitted by the applicable laws, by placing it on the Company's website or the website of the Designated Stock Market. In the case of joint holders of a Share all notices shall be given to that one of the joint holders whose name stands first in the register of Members and notice so given shall be deemed a sufficient service on or delivery to all the joint holders.</p>  | <p>to the extent permitted by the applicable laws, by placing it on the Company's website or the website of the Designated Stock Market. In the case of joint holders of a Share all notices shall be given to that one of the joint holders whose name stands first in the register of Members and notice so given shall be deemed a sufficient service on or delivery to all the joint holders.</p>  |  |
| <p>32(a)</p> | <p>(a) 董事會應編製股東會議事手冊，說明股東會議程如何進行(包括全部會議議題和應決議事項)，於本公司股份於指定證券交易所掛牌期間，並應於股東常會<u>三十日</u>前或股東臨時會十五日前，以適用法令准許方式公告以揭露該手冊內容和會議相關之其他訊息。不論是否為於指定證券交易所掛牌期間，該手冊應向親自與會、透過代理人或由法人代表(如股東為企業法人時)參與股東會之股東分發。</p> <p>(a) The Board shall prepare a manual setting out the agenda of a general meeting of Members (including all the subjects and matters to be resolved at the meeting) and for as long as the Company's Shares are listed on the Designated Stock Market shall make public announcement(s) in a manner permitted by Applicable Law to disclose the contents of such manual together with other information related to the said meeting at least <u>thirty (30)</u> days prior to the date of the relevant annual general meeting and at least fifteen (15) days prior to the date of the relevant extraordinary general meeting. Such manual shall at all times be distributed to the Members attending the general meeting in person, by</p> | <p>(a) 董事會應編製股東會議事手冊，說明股東會議程如何進行(包括全部會議議題和應決議事項)，於本公司股份於指定證券交易所掛牌期間，並應於股東常會二十一日前或股東臨時會十五日前，以適用法令准許方式公告以揭露該手冊內容和會議相關之其他訊息。不論是否為於指定證券交易所掛牌期間，該手冊應向親自與會、透過代理人或由法人代表(如股東為企業法人時)參與股東會之股東分發。但公司於最近會計年度終了日實收資本額達新臺幣二十億元以上或最近會計年度召開股東常會其股東名簿記載之外資及陸資持股比率合計達百分之三十以上者，應於股東常會開會三十日前完成前開電子檔案之傳送。</p> <p>(a) The Board shall prepare a manual setting out the agenda of a general meeting of Members (including all the subjects and matters to be resolved at the meeting) and for as long as the Company's Shares are listed on the Designated Stock Market shall make public announcement(s) in a manner permitted by Applicable Law to disclose the contents of such manual together with other information related to the said meeting at least twenty-one (21) days prior to the date of the relevant annual general meeting and at least fifteen (15) days prior to the date of the relevant extraordinary general meeting. Such manual shall at all</p> | <p>Amended in accordance with the Checklist for the Protection of Shareholders' Rights in the Issuer's Place of Incorporation for Foreign Issuers.</p> |

|    |  |   |   |
|----|--|---|---|
|    | <p>proxy or by corporate representative(s) (where the Member is a corporation) at the general meeting.</p>   | <p>times be distributed to the Members attending the general meeting in person, by proxy or by corporate representative(s) (where the Member is a corporation) at the general meeting. Notwithstanding the above, where the paid-in capital of the Company as of the last day of the most recent fiscal year exceeded NT\$ 2 billion or the foreign and PRC shareholders hold in aggregate more than 30% of issued Shares of the Company as recorded in the Register of Members as of the date of the annual general meeting held during the most recent fiscal year, the abovementioned manual together with other information related to the relevant general meeting shall be circulated electronically no later than 30 days before the date of the annual general meeting.</p> |   |
| 66 | <p>董事會應由五至十一名董事組成，並應由逾二分之一在中華民國設有戶籍者組成之，法人股東當選者，以其實質受益人為判斷基準，不同性別董事不得少於一人。其中至少有三名董事依第 70 條規定應為獨立董事，且獨立董事應達全體董事席次三分之一以上。董事之任期不應超過三年，任期屆滿時董事得連選連任；惟獨立董事全體連續任期均不得超過三屆。法人為股東時，得由其代表人當選為董事。</p> <p>董事任期屆滿而不及改選時，延長其執行職務至改選董事就任時為止。但台灣主管機關得依職權限期令公司改選；屆期仍未改選者，自限期屆滿時，當然解任。</p> <p>政府或法人為股東時，得由其代表人當選為董事。代表人有數人時，得分別當選。如代表人董事任期尚未屆滿時，政府或法人股東得參酌代表人之職務關係，改派其他代表人出任法人代表董事並補足原任期。政府或法人股東因改派其他代表人出任法人代表董事補足原任期並不需要取得本章程第 67 條有關選任新董事及第 106 條有</p> | <p>董事會應由五至十一名董事組成。其中至少有三名董事依第 70 條規定應為獨立董事，且獨立董事應達全體董事席次五分之一以上。董事之任期不應超過三年，任期屆滿時董事得連選連任。法人為股東時，得由其代表人當選為董事。</p> <p>董事任期屆滿而不及改選時，延長其執行職務至改選董事就任時為止。但台灣主管機關得依職權限期令公司改選；屆期仍未改選者，自限期屆滿時，當然解任。</p> <p>政府或法人為股東時，得由其代表人當選為董事。代表人有數人時，得分別當選。如代表人董事任期尚未屆滿時，政府或法人股東得參酌代表人之職務關係，改派其他代表人出任法人代表董事並補足原任期。政府或法人股東因改派其他代表人出任法人代表董事補足原任期並不需要取得本章程第 67 條有關選任新董事及第 106</p>  | <p>Amended in accordance with Article 14 of the Taipei Exchange Directions for the Management of Primary Listed Companies and Point 4 of the Taipei Exchange Directions for the Establishment of the Board of Directors and the Exercise of Powers by</p> |

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| <p>關解任董事的股東決議。解任現有法人代表董事及改派新代表人出任法人代表董事於董事會收到該政府或法人股東向董事會發出的書面通知及該新代表董事同意出任董事的同意函之日起生效。</p> <p>The Board shall consist of five (5) to eleven (11) Directors. <u>There shall be no less than a majority of the members of the Board of Directors domiciled in Taiwan. Where a corporate Member is elected as a Director, the above shall apply to its beneficial owner. The Board shall have at least one Director of a different gender.</u> At least three (3) of the Directors shall be Independent Directors pursuant to Article 70, and the Independent Directors shall account for at least <u>one-third (1/3)</u> of the total number of Directors. The term of office for a Director shall not exceed three (3) years and the Director whose term has expired may be eligible for re-election; <u>except that the consecutive term of office for all independent Directors shall not exceed three terms.</u> Where any Member is a corporate entity, its representative may be elected as Director.</p> <p>In case no election of new Directors is effected after expiration of the term of office of existing directors, the term of office of out-going directors shall be extended until the time new Directors have been elected and assumed their office. However, the competent authority in Taiwan may, ex officio, order the Company to elect new Directors within a given time limit; and if no re-election is effected after expiry of the given time limit, the out-going Directors shall be discharged ipso facto from such expiration date.</p> <p>Where any Member is a government agency or a corporate entity, such government or corporate shareholder may nominate representative(s) to be elected as Director. When there are multiple representatives, each of these representatives may be individually elected. If the term of</p> | <p>條有關解任董事的股東決議。解任現有法人代表董事及改派新代表人出任法人代表董事於董事會收到該政府或法人股東向董事會發出的書面通知及該新代表董事同意出任董事的同意函之日起生效。</p> <p>The Board shall consist of five (5) to eleven (11) Directors. At least three (3) of the Directors shall be Independent Directors pursuant to Article 70, and the Independent Directors shall account for at least one-fifth (1/5) of the total number of Directors. The term of office for a Director shall not exceed three (3) years and the Director whose term has expired may be eligible for re-election. Where any Member is a corporate entity, its representative may be elected as Director.</p> <p>In case no election of new Directors is effected after expiration of the term of office of existing directors, the term of office of out-going directors shall be extended until the time new Directors have been elected and assumed their office. However, the competent authority in Taiwan may, ex officio, order the Company to elect new Directors within a given time limit; and if no re-election is effected after expiry of the given time limit, the out-going Directors shall be discharged ipso facto from such expiration date.</p> <p>Where any Member is a government agency or a corporate entity, such government or corporate shareholder may nominate representative(s) to be elected as Director. When there are multiple representatives, each of these representatives may be individually elected. If the term of</p> | <p>Listed Companies.</p> |
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|    | <p>office of the Director representing such government or corporate shareholder has not expired, the government or corporate shareholder may, taking into consideration the duties of the representative, replace such existing Director and appoint another representative as the Director to serve the remaining term of office. Where the government or corporate shareholder replaces its existing representative Director and appoints another representative as the Director to serve the remaining term, approval of Members for election of new directors under Article 67 and for removal of Directors under Article 106 are not required. Removal of an existing Director representing a government or corporate shareholder and appointment of a new representative as the Director shall take effect on the date of receipt by the Board of written notice from the applicable government or corporate shareholder to the Board and the consent letter by the new Director indicating his/her consent to act as Director.</p> | <p>office of the Director representing such government or corporate shareholder has not expired, the government or corporate shareholder may, taking into consideration the duties of the representative, replace such existing Director and appoint another representative as the Director to serve the remaining term of office. Where the government or corporate shareholder replaces its existing representative Director and appoints another representative as the Director to serve the remaining term, approval of Members for election of new directors under Article 67 and for removal of Directors under Article 106 are not required. Removal of an existing Director representing a government or corporate shareholder and appointment of a new representative as the Director shall take effect on the date of receipt by the Board of written notice from the applicable government or corporate shareholder to the Board and the consent letter by the new Director indicating his/her consent to act as Director.</p> |  |
| 75 | <p>任何人不因其以本公司之廠商、買主或其他角色與本公司締約而喪失董事職位或其職務之資格；但於適用法令許可之範圍內，董事就有自身利害關係而可能與本公司之利益衝突或抵觸之相關事項，包括本公司之任何契約或待議契約或安排或預定交易，無論係為自身或為其他董事之代理人，應無表決權，其僅得陳述意見及答詢，並於討論及表決時予以迴避，但該董事之出席應列入法定出席人數，惟其表決權於不違反開曼法令之最大範圍內，應依中華民國公司法第 206 條第 3 項準用第 180 條第 2 項規定辦理。董事於與本公司之契約、待議契約、安排有直接或間接利害關係者，應向董事會及審計委員會依法揭露該等利害關係之性質。董事對於董事會議之</p>   | <p>任何人不因其以本公司之廠商、買主或其他角色與本公司締約而喪失董事職位或其職務之資格；但於適用法令許可之範圍內，董事就有自身利害關係而可能與本公司之利益衝突或抵觸之相關事項，包括本公司之任何契約或待議契約或安排或預定交易，無論係為自身或為其他董事之代理人，應無表決權，其僅得陳述意見及答詢，並於討論及表決時予以迴避，但該董事之出席應列入法定出席人數，惟其表決權於不違反開曼法令之最大範圍內，應依中華民國公司法第 206 條第 3 項準用第 180 條第 2 項規定辦理。董事於與本公司之契約、待議契約、安排有直接或間接利害關係者，應向董事會及審計委員會依法揭露該等利害關係之性質。董事對於董事會議之</p>   | <p>Amended in accordance with the Checklist for the Protection of Shareholders' Rights in the Issuer's Place of Incorporation for Foreign Issuers.</p> |

事項，有自身利害關係（無論係直接或間接）時，應於當次董事會說明其自身利害關係之重要內容；於公司決議進行合併、收購、分割或股份轉換時，董事應向董事會及股東會說明其與合併、收購、分割或股份轉換交易自身利害關係之重要內容及贊成或反對併購決議之理由，公司並應於股東會召集事由中敘明董事利害關係之重要內容及贊成或反對併購決議之理由，其內容得置於中華民國證券主管機關或公司指定之網站，並應將其網址載明於召集通知內。

董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就董事會之會議事項有利害關係者，視為董事就該事項有自身利害關係。

No person shall be disqualified from the office of Director or prevented by such office from contracting with the Company, either as vendor, purchaser or otherwise; provided, however, to the extent required by Applicable Laws, a Director may not vote in respect to any matter, including any contract or proposed contract or arrangement or contemplated transaction of the Company, whether on behalf of himself or as a proxy for another Director, in which such Director bears a personal interest which may conflict with and impair the interest of the Company, but the Director may express his or her opinion and respond to inquiries. After the interested Director has responded to inquiries raised and/or expressed his or her opinions or views and as soon as the Board of Directors proceed to discuss their views and vote on the relevant matter, the interested Director shall excuse him or herself from such discussion and voting, but the Director shall be counted in the quorum for purposes of convening such meeting. Paragraph 3, Article 206 of the ROC Company Act, under

事項，有自身利害關係（無論係直接或間接）時，應於當次董事會說明其自身利害關係之重要內容；於公司決議進行合併、收購、分割或股份轉換時，董事應向董事會及股東會說明其與合併、收購、分割或股份轉換交易自身利害關係之重要內容及贊成或反對併購決議之理由。

董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就董事會之會議事項有利害關係者，視為董事就該事項有自身利害關係。

No person shall be disqualified from the office of Director or prevented by such office from contracting with the Company, either as vendor, purchaser or otherwise; provided, however, to the extent required by Applicable Laws, a Director may not vote in respect to any matter, including any contract or proposed contract or arrangement or contemplated transaction of the Company, whether on behalf of himself or as a proxy for another Director, in which such Director bears a personal interest which may conflict with and impair the interest of the Company, but the Director may express his or her opinion and respond to inquiries. After the interested Director has responded to inquiries raised and/or expressed his or her opinions or views and as soon as the Board of Directors proceed to discuss their views and vote on the relevant matter, the interested Director shall excuse him or herself from such discussion and voting, but the Director shall be counted in the quorum for purposes of convening such meeting. Paragraph 3, Article 206 of the ROC Company Act, under which the provisions under Paragraph 2, Article 180 of the

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| <p>which the provisions under Paragraph 2, Article 180 of the same law may apply mutatis mutandis shall apply to Directors who may not exercise their voting rights in the process of resolving a proposal at the Company's board meeting to the maximum extent that does not contravene the laws of the Cayman Islands. A Director who is directly or indirectly interested in a contract or proposed contract or arrangement with the Company shall declare the nature of such interest as required by law to the Board and the Audit Committee. If any Director has personal interest (whether directly or indirectly) in matters on agenda for the Board meeting, such Director shall disclose and explain the material information or contents on such personal interest at the same Board meeting; before the Company adopts any resolution of Merger, Acquisition, spin-off or share swap, a Director who has a personal interest in the transaction of Merger, Acquisition, spin-off or share swap shall declare such interest to the Directors at the Directors' meeting and to the Members at the general meeting the essential contents of such personal interest and the reasons that the relevant resolution shall be approved or dissented. <u>The Company shall also elaborate the essential contents of the Director's personal interest and the reason for approving or dissenting the resolution of such transaction in the reasons for convening this general meeting; such content shall be published on the website designated by the Taiwan securities authorities or the Company, and the URL of such website shall be specified on the general meeting notice.</u> In the case that a Director's spouse, a blood relative within second degree of kinship or a company which has parent-subsidary relationship with the Director has personal interest in a matter on agenda for the Board meeting, such Director shall be deemed to have personal</p> | <p>same law may apply mutatis mutandis shall apply to Directors who may not exercise their voting rights in the process of resolving a proposal at the Company's board meeting to the maximum extent that does not contravene the laws of the Cayman Islands. A Director who is directly or indirectly interested in a contract or proposed contract or arrangement with the Company shall declare the nature of such interest as required by law to the Board and the Audit Committee. If any Director has personal interest (whether directly or indirectly) in matters on agenda for the Board meeting, such Director shall disclose and explain the material information or contents on such personal interest at the same Board meeting; before the Company adopts any resolution of Merger, Acquisition, spin-off or share swap, a Director who has a personal interest in the transaction of Merger, Acquisition, spin-off or share swap shall declare such interest to the Directors at the Directors' meeting and to the Members at the general meeting the essential contents of such personal interest and the reasons that the relevant resolution shall be approved or dissented.</p> <p>In the case that a Director's spouse, a blood relative within second degree of kinship or a company which has parent-subsidary relationship with the Director has personal interest in a matter on agenda for the Board meeting, such Director shall be deemed to have personal interest in that matter.</p> |  |
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| 99 | <p>interest in that matter.</p> <p>下列事項應提董事會討論(如適當應經決議),應在召集事由中列舉,且不得以臨時動議提出。</p> <p>(a) 本公司之營運計畫。</p> <p>(b) 年度財務報告及半年度財務報告。</p> <p>(c) 依中華民國證交法第 14 條之一規定訂定或修訂內部控制制度。</p> <p>(d) 依中華民國證交法第 36 條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。</p> <p>(e) 募集、發行或私募具有股權性質之有價證券。</p> <p>(f) 董事會未設常務董事者,董事長之選任或解任。</p> <p>(g) 財務、會計或內部稽核主管之任免。</p> <p>(h) 涉及董事自身利害關係之事項。</p> <p>(i) 簽證會計師之委任。</p> <p>(j) <u>對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈,得提下次董事會追認。</u></p> <p>(k) 依證交法第 14 條之三、其他依法令或章程規定應由股東會決議或董事會決議之事項或主管機關規定之重大事項。</p> <p><u>本公司設有獨立董事時,應有至少一席獨立董事親自出席董事會;對於前項應提董事會決議事項,應有全體獨立董事出席董事會,獨立董事如無法親自出席,應委由其他獨立董事代理出席。獨立董事如有反對或保留意見,應於董事會議事錄載明;如獨立董事不能親自出席董事會表達反對或保留意見者,除有正當理由外,應事先出具書面意見,並載明於董事會議事錄。</u></p> | <p>下列事項應提董事會討論(如適當應經決議),應在召集事由中列舉,且不得以臨時動議提出。</p> <p>(a) 本公司之營運計畫。</p> <p>(b) 年度財務報告及半年度財務報告。</p> <p>(c) 依中華民國證交法第 14 條之一規定訂定或修訂內部控制制度。</p> <p>(d) 依中華民國證交法第 36 條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。</p> <p>(e) 募集、發行或私募具有股權性質之有價證券。</p> <p>(f) 董事會未設常務董事者,董事長之選任或解任。</p> <p>(g) 財務、會計或內部稽核主管之任免。</p> <p>(h) 涉及董事自身利害關係之事項。</p> <p>(i) 簽證會計師之委任。</p> <p>(j) 依證交法第 14 條之三、其他依法令或章程規定應由股東會決議或董事會決議之事項或主管機關規定之重大事項。</p> <p>獨立董事對於證交法第 14 條之 3 應經董事會決議事項,獨立董事應親自出席或委由其他獨立董事代理出席。獨立董事如有反對或保留意見,應於董事會議事錄載明;如獨立董事不能親自出席董事會表達反對或保留意見者,除有正當理由外,應事先出具書面意見,並載明於董事會議事錄。</p> <p>The following matters shall be brought to the Company's</p> | <p>Amended in accordance with Article 7 of the Regulations Governing Procedure for Board of Directors Meetings of Public Companies.</p> |
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| <p>The following matters shall be brought to the Company's board meeting for discussion and if thought fit, approval. The matters described below shall be set out in the notice of meeting, and may not be raised by an extempore motion.</p> <p>(a) The Company's business plan;</p> <p>(b) Annual financial report and semi-annual financial report;</p> <p>(c) Internal control system established or amended in accordance with the provisions under Article 14-1 of the ROC SEA;</p> <p>(d) Procedure for handling important financial and business activities such as the acquisition or disposition of assets, derivative products transactions, lending of capital, endorsement for third party, provision of guarantee, established or amended in accordance with the provisions under Article 36-1 of the ROC SEA;</p> <p>(e) Offering, issue or private placement of securities of the nature of equity;</p> <p>(f) If the board of directors does not have managing directors, the election or discharge of the chairman of the board of directors.</p> <p>(g) Appointment and/or dismissal of a financial, accounting or internal audit officers;</p> <p>(h) Any matter bearing on the personal interest of a Director;</p> <p>(i) The engagement of a Certified Public Accountant; and</p> <p>(j) <u>A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.</u></p> <p>(k) Matters to be resolved at general meeting or by the</p> | <p>board meeting for discussion and if thought fit, approval. The matters described below shall be set out in the notice of meeting, and may not be raised by an extempore motion.</p> <p>(a) The Company's business plan;</p> <p>(b) Annual financial report and semi-annual financial report;</p> <p>(c) Internal control system established or amended in accordance with the provisions under Article 14-1 of the ROC SEA;</p> <p>(d) Procedure for handling important financial and business activities such as the acquisition or disposition of assets, derivative products transactions, lending of capital, endorsement for third party, provision of guarantee, established or amended in accordance with the provisions under Article 36-1 of the ROC SEA;</p> <p>(e) Offering, issue or private placement of securities of the nature of equity;</p> <p>(f) If the board of directors does not have managing directors, the election or discharge of the chairman of the board of directors.</p> <p>(g) Appointment and/or dismissal of a financial, accounting or internal audit officers;</p> <p>(h) Any matter bearing on the personal interest of a Director;</p> <p>(i) The engagement of a Certified Public Accountant; and</p> <p>(j) Matters to be resolved at general meeting or by the board meeting under Article 14-3 of the ROC SEA, other laws and regulations or the Articles of Association, or other important matters required by the competent authority.</p> |  |
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|     | <p>board meeting under Article 14-3 of the ROC SEA, other laws and regulations or the Articles of Association, or other important matters required by the competent authority. <u>When the Company has an independent Director or independent Directors, at least one independent Director shall attend each meeting in person. For any matter that is required to be submitted for a resolution by the board meeting under the preceding paragraph, each independent Director shall attend the board meeting in person; if an independent Director is unable to attend in person, he or she shall appoint another independent Director to attend as his or her proxy.</u> Any objection or reservation that an independent Director may have shall be specified in the minutes of proceedings of the board meeting. If an independent Director wishing to express his or her objection or reservation is unable to attend the board meeting in person, he or she shall provide a Written statement providing his view and opinions on the relevant matters for consideration at the board meeting and his statement shall be included in the minutes of the board meeting, unless his/her absence is for good cause.</p> | <p>For matters to be resolved by the board meeting under Article 14-3 of the ROC SEA, independent Directors shall attend a meeting in person or appoint another independent Director to attend the meeting on his or her behalf and may not appoint a proxy who is not an independent Director as his or her proxy. Any objection or reservation that an independent Director may have shall be specified in the minutes of proceedings of the board meeting. If an independent Director wishing to express his or her objection or reservation is unable to attend the board meeting in person, he or she shall provide a Written statement providing his view and opinions on the relevant matters for consideration at the board meeting and his statement shall be included in the minutes of the board meeting, unless his/her absence is for good cause.</p> |                     |
| 111 | <p>在符合第 46 條及章程之前提下，本公司得經普通決議（或於本章程第 47 條第(d)款之情形，經股東會重度決議）宣布發放股利。本公司分派年度盈餘時，除繳納稅捐及彌補歷年之虧損外，公司得提撥盈餘公積，再就其餘額作為可供分配之盈餘，盈餘分派案由董事會依經會計師查核或核閱之財務報表擬定分配，提請股東會通過後分配之，其分派比例如下：</p> <p>(a) [刪除]</p> <p>(b) [刪除]</p> <p>(c) 由於本公司正處營業成長期，本公司股利政策應參酌目前及未來行業景氣之狀況，考量資金之需求及財務</p>  | <p>在符合第 46 條及章程之前提下，本公司得經普通決議（或於本章程第 47 條第(4)款之情形，經股東會重度決議）宣布發放股利。本公司分派年度盈餘時，除繳納稅捐及彌補歷年之虧損外，公司得提撥盈餘公積，再就其餘額作為可供分配之盈餘，盈餘分派案由董事會依經會計師查核或核閱之財務報表擬定分配，提請股東會通過後分配之，其分派比例如下：</p> <p>(a) [刪除]</p> <p>(b) [刪除]</p> <p>(c) 由於本公司正處營業成長期，本公司股利政策應參酌目前及未來行業景氣之狀況，考量資金之需求及財務</p>   | Editorial revisions |

結構，再加計以前年度累積未分配盈餘，除酌予保留外，以不低於當年度可供分配之盈餘之百分之十為發放原則。股利之分派得以現金及/或股份方式發放。為達平衡穩定之股利政策，本公司股利分派時，其中現金股利應不低於股利總數百分之十。惟考量公司現金流量、盈餘狀況、公司未來擴展營運規模之需求得斟酌調整之。

Resolution or in the case of Article 47, Item (d), by Supermajority Resolution, declare Dividends. The Board shall set aside out of the profits of the Company for each financial year: (i) a settlement for payment of tax for the relevant financial year; and (ii) an amount to offset losses incurred in previous year(s); and after the aforesaid sums as set aside from the profits for such relevant financial year, the Board may, before recommending any Dividend, set aside certain percentage (as may be deemed fit by the Board) of the remaining profits of the Company for the relevant financial year as a reserve or reserve(s). Subject to the aforesaid, the Board may distribute any remaining profits for the relevant financial year based on the financial statements audited or reviewed by certified public accountant according to the following manner upon approval by the Members:

(a) [Deleted]

(b) [Deleted]

(c) Because the Company is still at the growth stage, the Dividends distribution will take into account the future and current economic overview, the Company's then working capital requirement and financial structure, and the remaining profits for the relevant financial year and previous financial years to the Members as Dividends. No less than ten percent (10%) of the remaining profits after

結構，再加計以前年度累積未分配盈餘，除酌予保留外，以不低於當年度可供分配之盈餘之百分之十為發放原則。股利之分派得以現金及/或股份方式發放。為達平衡穩定之股利政策，本公司股利分派時，其中現金股利應不低於股利總數百分之十。惟考量公司現金流量、盈餘狀況、公司未來擴展營運規模之需求得斟酌調整之。

Resolution or in the case of Article 47, Item (4), by Supermajority Resolution, declare Dividends. The Board shall set aside out of the profits of the Company for each financial year: (i) a settlement for payment of tax for the relevant financial year; and (ii) an amount to offset losses incurred in previous year(s); and after the aforesaid sums as set aside from the profits for such relevant financial year, the Board may, before recommending any Dividend, set aside certain percentage (as may be deemed fit by the Board) of the remaining profits of the Company for the relevant financial year as a reserve or reserve(s). Subject to the aforesaid, the Board may distribute any remaining profits for the relevant financial year based on the financial statements audited or reviewed by certified public accountant according to the following manner upon approval by the Members:

(a) [Deleted]

(b) [Deleted]

(c) Because the Company is still at the growth stage, the Dividends distribution will take into account the future and current economic overview, the Company's then working capital requirement and financial structure, and the remaining profits for the relevant financial year and previous financial years to the Members as Dividends. No less than ten percent

|       |  |  |   |
|-------|--|--|---|
|       | the reserves for the relevant financial year shall be declared and may be paid in the form of cash and/or bonus Shares, and cash Dividends shall be no less than ten percent (10%) of the total amount of cash Dividends and stock Dividends which may be subject to adjustment by taking into consideration the Company's cash flow, revenue and future operation needs.  | (10%) of the remaining profits after the reserves for the relevant financial year shall be declared and may be paid in the form of cash and/or bonus Shares, and cash Dividends shall be no less than ten percent (10%) of the total amount of cash Dividends and stock Dividends which may be subject to adjustment by taking into consideration the Company's cash flow, revenue and future operation needs. |   |
| 111-1 | <p>縱有第 111 條規定，董事會得以三分之二以上董事之出席，及出席董事過半數之決議，將應分派股利之全部或一部，以發放現金之方式為之，並於最近一次股東會報告。</p> <p>Notwithstanding the Article 111, the Board may distribute part or all of Dividends by way of cash with the approval of a majority of the votes of the Directors present at a Board meeting attended by at least two-thirds (2/3) of all Directors, and report the aforementioned distribution to the Shareholders at the next general meeting.</p> | 本條新增   | Amended with reference to Article 240, Paragraph 5 of the Company Act of Taiwan.  |
| 131-1 | <p>若公司資本被劃分為不同類別的股份（例如普通股與優先股），對任何類別股份之權利（除該類別股份之發行條件另有規定外）之重大不利變更或廢止（包括但不限於在任何對本章程之修訂可能損及任何優先股股東之權利之情況）需經（一）普通股股東會以特別決議通過；及（二）該類別股份（例如優先股）之個別股東會以特別決議通過。</p> <p>前述個別股東會應適用本章程有關一般股東會及其議程之相關規定，惟該個別股東會之法定出席數應為一人或一人以上持有或以代理人之身份代表半數以上該類別股份之已發行股份總數，且除該類別股份之發行條件另有規定外，該類別股份之每一股東於投票表決時，就其所持有之每一股該類別股份有一表決權。</p>   | 本條新增   | Handled in accordance with the Checklist for the Protection of Shareholders' Rights and Article 24 of the Cayman Islands Companies Act. |

If the capital of the Company is divided into different classes (such as the common Shares and the preferred Shares), the rights attached to any such class may (unless otherwise provided by the terms of issue of the Shares of that class) only be materially adversely varied or abrogated (including but not limited to the circumstances where there is any amendment to these Articles which may be prejudicial to the rights of the holders of any preferred Shares) by: (i) a Special Resolution passed at a general meeting of holders of common Shares; and (ii) a Special Resolution passed at a separate meeting of the holders of Shares of the relevant class (such as the preferred Shares).

To every such separate meeting all the provisions of these Articles relating to general meetings of the Company or to the proceedings thereat shall, mutatis mutandis, apply, except that the necessary quorum shall be one (1) or more Persons at least holding or representing by proxy one-half (1/2) in total amount of the issued Shares of the relevant class (but so that if at any adjourned meeting of such holders a quorum as above defined is not present, those Members who are present shall form a quorum) and that, subject to the terms of issue of the Shares of that class, every Member of the class shall on a poll have one (1) vote for each Share of the class held by such Member.

(Attachment 7)

Table of Details for the Revision Before and After Article Comparison of the Memorandum and Articles of Association

**PROCEDURES FOR ACQUISITION OR DISPOSAL OF ASSETS**

**OF**

**TAIGEN BIOPHARMACEUTICALS HOLDINGS LIMITED**

**Comparison Table**

**太景醫藥研發控股股份有限公司  
取得或處分資產處理程序修訂對照表**

| <b>條次<br/>Item no</b>   | <b>提議修訂版本<br/>New version proposed to Members</b>  | <b>現行版本<br/>Current version</b>  | <b>說明<br/>Explanations</b>  |
|-------------------------|--|--|---|
| 第四條<br><b>Article 4</b> | 本公司及子公司取得或處分資產，有下列情形者，應按性質依相關法令規定格式，於事實發生之日起算二日內依相關規定辦理公告申報：<br>一、向關係人取得或處分不動產或其使用權資產，或與關係人為取得或處分不動產或其使用權資產外之其他資產且交易金額達本公司股東權益百分之十、總資產百分之十或新臺幣三億元以上。但買賣台灣境內公債、附買回、賣回條件之債券、申購或買回台灣境內證券投資信託事業發行之貨幣市場基金，不在此限。<br>(第二、三款略)<br>四、取得或處分供營業使用之設備或其使用權資產，且其交易對象非為關係人，交易金額並達下列規定之一：<br>(一)若本公司實收資本額未達新臺幣一百億元，交易金額達新臺幣五億元以上。 | 本公司及子公司取得或處分資產，有下列情形者，應按性質依相關法令規定格式，於事實發生之日起算二日內依相關規定辦理公告申報：<br>一、向關係人取得或處分不動產或其使用權資產，或與關係人為取得或處分不動產或其使用權資產外之其他資產且交易金額達本公司股東權益百分之十、總資產百分之十或新臺幣三億元以上。但買賣公債、附買回、賣回條件之債券、申購或買回台灣境內證券投資信託事業發行之貨幣市場基金，不在此限。<br>(第二、三款略)<br>四、取得或處分供營業使用之設備或其使用權資產，且其交易對象非為關係人，交易金額並達下列規定之一：<br>(一)實收資本額未達新臺幣一百億元之 <u>公開發行公司</u> ，交易金額達新臺幣五億元以上。<br>(二)實收資本額達新臺幣一百億元以上之 <u>公開發</u> | (1) Amended in accordance with the letter issued by the Financial Supervisory Commission dated July 24, 2025 (Ref. No. 1140383333) and relevant regulatory updates.<br>(2) A new Subparagraph 6 has been added, and the numbering of the relevant |

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|               | <p>(二) 若本公司實收資本額達新臺幣一百億元以上且未達五百億元，交易金額達新臺幣十億元以上。</p> <p>(三) 若本公司實收資本額達新臺幣五百億元以上，交易金額達本公司實收資本額百分之五以上。</p> <p>五、 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，且其交易對象非為關係人，公司預計投入之交易金額達新臺幣五億元以上。</p> <p>六、 若本公司實收資本額達新臺幣五百億元以上，於證券交易所或證券商營業處所買賣之公債、普通公司債及未涉及股權之一般金融債券（不含次順位債券），非屬第七款但書各目情形，且其交易對象非為關係人，交易金額達本公司實收資本額百分之五以上。</p> <p>七、 除前六款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達本公司股東權益百分之十或新台幣三億元以上。但以下情形不在此限：<br/> (1) 買賣中華民國公債或信用評等不低於中華民國主權評等等級之外國公債。<br/> (2) 買賣附買回、賣回條件之債券、申購或買回台灣境內證券投資信託事業發行之貨幣市場基金。<br/> 前項交易金額依下列方式計算之：<br/> (1) 每筆交易金額。<br/> (2) 一年內累積與同一相對人取得或處分同一性質標的交易之金額。<br/> (3) 一年內累積取得或處分(取得、處分分別累積)同一開發計畫不動產或其使用權資產之金額。<br/> (4) 一年內累積取得或處分(取得、處分分別累積)同一有價證券之金額。<br/> 前項所稱一年內係以本次交易事實發生之日為基準，往</p> | <p>行公司，交易金額達新臺幣十億元以上。</p> <p>五、 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，且其交易對象非為關係人，公司預計投入之交易金額達新臺幣五億元以上。</p> <p>六、 除前五款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達本公司股東權益百分之十或新台幣三億元以上。但以下情形不在此限：<br/> (1) 買賣中華民國公債或信用評等不低於中華民國主權評等等級之外國公債。<br/> (2) 買賣附買回、賣回條件之債券、申購或買回台灣境內證券投資信託事業發行之貨幣市場基金。<br/> 七、 前項交易金額依下列方式計算之：<br/> (1) 每筆交易金額。<br/> (2) 一年內累積與同一相對人取得或處分同一性質標的交易之金額。<br/> (3) 一年內累積取得或處分(取得、處分分別累積)同一開發計畫不動產或其使用權資產之金額。<br/> (4) 一年內累積取得或處分(取得、處分分別累積)同一有價證券之金額。<br/> 前項所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本準則規定公告部分免再計入。</p> | <p>provisions has been adjusted accordingly.</p> <p>(3) The content of the original Subparagraph 7 has been incorporated into the new Subparagraph 7.</p> |

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|               | <p>前追溯推算一年，已依本程序規定公告部分免再計入。</p> <p>Should any of the following conditions relating to the Company and its Subsidiaries' acquisition or disposal of assets occurs, filing and public announcement shall be made according to the applicable laws, rules, and regulations within two days commencing immediately from the Date of occurrence of the Event:</p> <ol style="list-style-type: none"> <li>1. acquisition of real estate or right-of-use assets thereof from or to a Related Party, or acquisition or disposal of assets or right-of-use assets thereof other than real estate from or to a Related Party where the transaction amount reaches 10% or more of shareholders' equity, 10% or more of the company's total assets, or NT\$300 million or more; provided, however, that this shall not apply to the trading of <u>Taiwanese government bonds or bonds under repurchase and resale agreements and the purchase or buy back domestic money market funds issued by Securities Investment Trust in Taiwan;</u></li> </ol> <p>(Second and third sections omitted)</p> <ol style="list-style-type: none"> <li>4. Where theacquired or disposed of assets or right-of-use assets thereof used for the business use, the trading counterparty is not a Related Party, the amount of transactions shall be reached as follows : <ol style="list-style-type: none"> <li>(1) <u>If the company's paid-in capital is less than NT\$ 10 billion, the transaction amount reaches NT\$500 million.</u></li> <li>(2) <u>If the company's paid-in capital reaches NT\$ 10 billion and less than NT\$ 50 billion, the transaction amount reaches NT\$1 billion.</u></li> <li>(3) <u>If the company's paid-in capital reaches NT\$ 50 billion, the transaction amount exceeds 5% of the</u></li> </ol> </li> </ol> | <p>Should any of the following conditions relating to the Company and its Subsidiaries' acquisition or disposal of assets occurs, filing and public announcement shall be made according to the applicable laws, rules, and regulations within two days commencing immediately from the Date of occurrence of the Event:</p> <ol style="list-style-type: none"> <li>1. acquisition of real estate or right-of-use assets thereof from or to a Related Party, or acquisition or disposal of assets or right-of-use assets thereof other than real estate from or to a Related Party where the transaction amount reaches 10% or more of shareholders' equity, 10% or more of the company's total assets, or NT\$300 million or more; provided, however, that this shall not apply to the trading of government bonds or bonds under repurchase and resale agreements and the purchase or buy back domestic money market funds issued by Securities Investment Trust in Taiwan;</li> </ol> <p>(Second and third sections omitted)</p> <ol style="list-style-type: none"> <li>4. Where theacquired or disposed of assets or right-of-use assets thereof used for the business use, the trading counterparty is not a Related Party, the amount of transactions shall be reached as follows : <ol style="list-style-type: none"> <li>(1) <u>A public company which the</u> paid-in capital is less than NT\$ 10 billion, the transaction amount reaches NT\$500 million.</li> <li>(2) <u>A public company which the</u> paid-in capital reaches NT\$ 10 billion, the transaction amount reaches NT\$1 billion.</li> </ol> </li> <li>5. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging</li> </ol> |                    |

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|               | <p><u>company's paid-in capital.</u></p> <p>5. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the Company expects to invest in the transaction reaches NT\$500 million.</p> <p>6. <u>If the company's paid-in capital reaches NT\$ 50 billion, any transaction involving government bonds, ordinary corporate bonds, or general financial bonds not involving equity (excluding subordinated bonds) that are traded on a securities exchange or at a securities firm's place of business, and which does not fall under the proviso items of Subparagraph 7, where the counterparty is not a related party, and where the transaction amount reaches 5% or more of the Company's paid-in capital.</u></p> <p>7. Where an asset transaction other than any of those referred to in the preceding <u>six</u> subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 10% or more of shareholders' equity or NT\$300 million; provided, this shall not apply to the following circumstances:</p> <p>(1) Trading of government bonds of Taiwan or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan.</p> <p>(2) Trading of bonds under repurchase/resale agreements and the purchase or buy back domestic money market funds issued by Securities Investment Trust in Taiwan.</p> <p>The amount of transactions above shall be calculated as follows:</p> | <p>others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the Company expects to invest in the transaction reaches NT\$500 million.</p> <p>6. Where an asset transaction other than any of those referred to in the preceding <u>five</u> subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 10% or more of shareholders' equity or NT\$300 million; provided, this shall not apply to the following circumstances:</p> <p>(1) Trading of government bonds of Taiwan or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan.</p> <p>(2) Trading of bonds under repurchase/resale agreements and the purchase or buy back domestic money market funds issued by Securities Investment Trust in Taiwan.</p> <p>7. The amount of transactions above shall be calculated as follows:<br/>(The following is omitted)</p> |                    |

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|                  | (The following is omitted)  |   |  |
| 第七條<br>Article 7 | <p>一、本公司股票每股面額非屬新臺幣十元，本程序中有關以股東權益計算限額及應公告申報標準規定，以歸屬於母公司業主之權益計算之；有關達總資產百分之十之規定，以證券發行人財務報告編製準則規定之最近期個體或個別財務報告中之總資產金額計算；有關實收資本額百分之五之交易金額規定，以歸屬於母公司業主之權益百分之二點五計算之；有關實收資本額達新臺幣一百億元之交易金額規定，以歸屬於母公司業主之權益新臺幣二百億元計算之；有關實收資本額達新臺幣五百億元之交易金額規定，以歸屬於母公司業主之權益新臺幣一千億元計算之。</p> <p>二、本公司之子公司如非屬中華民國國內公開發行公司，其取得或處分資產達本程序第四條所訂應公告申報標準者，本公司亦應為其公告申報。</p> <p>三、本公司之子公司取得或處分資產，應定期提供相關資料與本公司查核。</p> <p>四、本公司應督促子公司依本程序訂定並執行取得或處分資產處理程序。</p> <p>1. Where the par value per share of the Company's shares is not NT\$10, The shareholders' equity of the Company shall be the standard for determining whether or not a Subsidiary is required to make a public announcement and filing with the authority regarding shareholders' equity. The total assets shall be calculated by referring to the total assets of the stand-alone or individual financial statements for the most recent term prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. For calculations under the provisions of these</p> | <p>一、本公司之子公司如非屬中華民國國內公開發行公司，其取得或處分資產達本程序第四條所訂應公告申報標準者，本公司亦應為其公告申報。其應公告申報標準有關達股東權益百分之十之規定，以歸屬於本公司業主之權益為準。有關達總資產百分之十之規定，以證券發行人財務報告編製準則規定之最近期個體或個別財務報告中之總資產金額計算；本準則有關實收資本額達新臺幣一百億元之交易金額規定，以歸屬於母公司業主之權益新臺幣二百億元計算之。</p> <p>二、本公司之子公司取得或處分資產，應定期提供相關資料與本公司查核。</p> <p>三、本公司應督促子公司依本程序訂定並執行取得或處分資產處理程序。</p> <p>1. If the acquisition or disposal of assets by the Company's Subsidiary reaches the reporting standard specified in Article 4 hereof and such Subsidiary is not a domestic public company in Taiwan, the Company should publish and report for such Subsidiary. The shareholders' equity of the Company shall be the standard for determining whether or not a Subsidiary is required to make a public announcement and filing with the authority regarding shareholders' equity. The total assets shall be calculated by referring to the total assets of the stand-alone or individual financial statements for the most recent term prepared in accordance with the Regulations Governing the</p> | <p>(A) Amended in accordance with the letter issued by the Financial Supervisory Commission dated January 28, 2022 (Ref. No. 1110380465) and relevant regulatory updates.</p> <p>(B) The provisions regarding public announcement and filing on behalf of subsidiaries have been moved to Subparagraph 2.</p> <p>(C) The numbering of the relevant provisions has been adjusted accordingly.</p> |

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|               | <p>Regulations regarding transaction amounts relative to <u>five percent (5%) of paid-in capital shall instead be calculated as two and a half percent (2.5%) of equity attributable to owners of the parent. The provisions of these Regulations regarding transaction amounts relative to paid-in capital of NT\$10 billion, NT\$20 billion of equity attributable to owners of the parent shall be substituted. The provisions regarding transaction amounts relative to paid-in capital of NT\$50 billion shall instead be calculated based on equity attributable to owners of the parent in the amount of NT\$100 billion.</u></p> <p>2. <u>If the acquisition or disposal of assets by the Company's Subsidiary reaches the reporting standard specified in Article 4 hereof and such Subsidiary is not a domestic public company in Taiwan, the Company should publish and report for such Subsidiary.</u></p> <p>3. Information relating to any acquisition or disposal of assets by the Subsidiaries shall be provided regularly to the Company for inspection.</p> <p>4. The Company shall procure it that its Subsidiaries adopt and implement the procedures for the acquisition or disposal of assets in compliance with the Procedures.</p> | <p>Preparation of Financial Reports by Securities Issuers. For calculations under the provisions of these Regulations regarding transaction amounts relative to paid-in capital of NT\$10 billion, NT\$20 billion of equity attributable to owners of the parent shall be substituted.</p> <p>2. Information relating to any acquisition or disposal of assets by the Subsidiaries shall be provided regularly to the Company for inspection.</p> <p>3. The Company shall procure it that its Subsidiaries adopt and implement the procedures for the acquisition or disposal of assets in compliance with the Procedures.</p> |                    |

(Attachment 8)

Table of Details for the Revision Before and After Article Comparison of the Memorandum and Articles of Association

**PROCEDURES FOR LENDING FUNDS TO OTHER PARTIES**

**OF**

**TAIGEN BIOPHARMACEUTICALS HOLDINGS LIMITED**

**Comparison Table**

**太景醫藥研發控股股份有限公司  
資金貸與他人作業程序修訂對照表**

| <b>條次<br/>Item No</b>   | <b>提議修訂版本<br/>New version proposed to Members</b>   | <b>現行版本<br/>Current version</b>   | <b>說明<br/>Explanations</b>  |
|-------------------------|---|---|---|
| 第三條<br><b>Article 3</b> | <p>本公司總貸與金額以不超過本公司淨值百分之四十為限，惟因公司間或與行號間有短期融通資金之必要而將資金貸與他人之總額，以不超過本公司淨值百分之四十為限。</p> <p>與本公司有業務往來之公司或行號，個別貸與金額以不超過雙方間最近一年度業務往來金額為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。總貸與金額以不超過本公司淨值百分之四十為限。</p> <p>有短期融通資金必要之公司或行號，個別貸與金額以不超過本公司淨值百分之十為限。</p> <p>雖有上述規定，本公司直接及間接持有表決權股份百分之百之台灣境外公司間從事資金貸與，或<u>直接及間接持</u></p> | <p>本公司總貸與金額以不超過本公司淨值百分之四十為限，惟因公司間或與行號間有短期融通資金之必要而將資金貸與他人之總額，以不超過本公司淨值百分之四十為限。</p> <p>與本公司有業務往來之公司或行號，個別貸與金額以不超過雙方間最近一年度業務往來金額為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。總貸與金額以不超過本公司淨值百分之四十為限。</p> <p>有短期融通資金必要之公司或行號，個別貸與金額以不超過本公司淨值百分之十為限。</p> <p>雖有上述規定，本公司直接及間接持有表決權股份百分之百之<u>國外</u>公司間從事資金貸與，總貸與金額及個別貸</p> | Amended in accordance with Article 3 of the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies. |

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|               | <p><u>有表決權股份百分之百之台灣境外地區公司對本公司從事資金貸與，總貸與金額及個別貸與金額以不超過貸與企業淨值2倍為限。</u></p> <p>The accumulated total of loans granted shall not exceed 40% of the net worth of the Company; provided, however where funds are lent to a company or business with short-term financing need, the accumulated total of such loans shall not exceed 40%of the net worth of the Company.</p> <p>The amount of an individual loan granted by the Company to a company or business with business relationship with the Company shall not exceed the business transaction amount in the past year between the parties. “Business transaction amount” refers to the amount of purchase or sale between the parties, whichever is higher. The accumulated total of such loans shall not exceed 40% of the net worth of the Company.</p> <p>Where funds are lent to a company or business with short-term financial need, each individual loan shall not exceed 10% of the net worth of the Company.</p> <p>Notwithstanding the above provisions, the accumulated and individual amounts of inter-company loans of funds between companies <u>outside Taiwan</u> in which the Company holds, directly or indirectly, 100% of the voting shares, <u>or inter-company loans of funds lent to the Company by companies outside Taiwan in which the Company holds, directly or indirectly, 100% of the voting shares,</u> shall not exceed 200% of the net worth of the lender.</p> | <p>與金額以不超過貸與企業淨值2倍為限。</p> <p>The accumulated total of loans granted shall not exceed 40% of the net worth of the Company; provided, however where funds are lent to a company or business with short-term financing need, the accumulated total of such loans shall not exceed 40%of the net worth of the Company.</p> <p>The amount of an individual loan granted by the Company to a company or business with business relationship with the Company shall not exceed the business transaction amount in the past year between the parties. “Business transaction amount” refers to the amount of purchase or sale between the parties, whichever is higher. The accumulated total of such loans shall not exceed 40% of the net worth of the Company.</p> <p>Where funds are lent to a company or business with short-term financial need, each individual loan shall not exceed 10% of the net worth of the Company.</p> <p>Notwithstanding the above provisions, the accumulated and individual amount of inter-company loan of funds between <u>foreign</u> companies in which the Company holds, directly or indirectly, 100% of the voting shares, <u>the funds are lent to a company or business with short-term financing need, the accumulated total of such loans</u> shall not exceed 200% of the net worth of the lender</p> |                    |

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| 第十二條<br>Article 12 | <p>本公司資金貸與他人前，應審慎評估是否符合台灣證券主管機關所訂「公開發行公司資金貸與及背書保證處理準則」及本程序之規定，併同第五條第二項之審查結果提董事會決議後辦理，不得授權其他人決定。</p> <p>本公司與本公司之母公司或子公司間，或子公司間之資金貸與，應提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。</p> <p>前述所稱一定額度，除本公司直接及間接持有表決權股份百分之百之台灣境外之公司間之資金貸與，或<u>直接及間接持有表決權股份百分之百之台灣以外地區公司對本公司從事資金貸與外</u>，本公司或本公司之子公司對單一企業之資金貸與之授權額度不得超過本公司或本公司之子公司最近期財務報表淨值百分之十。</p> <p>依前項規定將資金貸與他人提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。一</p> <p>Any lending of the Company's funds shall be evaluated with and subject to the "Guidelines for Fund-Lending and Providing Endorsements and Guarantees by Public Companies" announced by the Taiwan securities regulatory authority and the Procedures, and then submitted, together with the result of the evaluation made as described in the Paragraph 2, Article 5, to the Board of Directors for its approval and no delegation shall be made to any</p> | <p>本公司資金貸與他人前，應審慎評估是否符合台灣證券主管機關所訂「公開發行公司資金貸與及背書保證處理準則」及本程序之規定，併同第五條第二項之審查結果提董事會決議後辦理，不得授權其他人決定。</p> <p>本公司與本公司之母公司或子公司間，或子公司間之資金貸與，應提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。</p> <p>前述所稱一定額度，除本公司直接及間接持有表決權股份百分之百之台灣境外之公司間之資金貸與外，本公司或本公司之子公司對單一企業之資金貸與之授權額度不得超過本公司或本公司之子公司最近期財務報表淨值百分之十。</p> <p>依前項規定將資金貸與他人提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。。</p> <p>Any lending of the Company's funds shall be evaluated with and subject to the "Guidelines for Fund-Lending and Providing Endorsements and Guarantees by Public Companies" announced by the Taiwan securities regulatory authority and the Procedures, and then submitted, together with the result of the evaluation made as described in the Paragraph 2, Article 5, to the Board of Directors for its approval and no delegation shall be made to any</p> | Amended in accordance with Article 3 of the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies. |

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|                    | <p>person in this regard.</p> <p>When fund lending is contemplated between the Company and its parent company or when fund lending to Subsidiaries is contemplated by the Company or its Subsidiary, an approval from the Board of Directors shall be obtained, and the Chairman shall be authorized to handle the matter within the specific amount of fund lending to the same party approved by the Board of Directors and the lending is authorized in installment or revolver within one year.</p> <p>"Specific amount" as referred to above shall mean that the authorized amount of loans by the Company or its Subsidiary to an individual entity shall not exceed 10% of the Company's or its Subsidiary's net value in <u>the most recent financial statements</u>, except <u>for</u> loans between the Company's Subsidiaries outside Taiwan <u>in which</u> the Company directly or indirectly holds 100% of voting shares, <u>or inter-company loans of funds lent to the Company by companies outside Taiwan in which the Company directly or indirectly holds 100% of the voting shares.</u></p> <p>When the Company submits the Procedures or when fund-lending to other parties is contemplated for discussion by the Board of Directors under the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinion; If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting.:-</p> | <p>person in this regard.</p> <p>When fund lending is contemplated between the Company and its parent company or when fund lending to Subsidiaries is contemplated by the Company or its Subsidiary, an approval from the Board of Directors shall be obtained, and the Chairman shall be authorized to handle the matter within the specific amount of fund lending to the same party approved by the Board of Directors and the lending is authorized in installment or revolver within one year.</p> <p>"Specific amount" as referred to above shall mean that the authorized amount of loans by the Company or its Subsidiary to an individual entity shall not exceed 10% of the Company's or its Subsidiary's net value in <u>their most recent financial statement</u> except loans between the Company's Subsidiaries outside <u>of</u> Taiwan <u>of whom</u> the Company directly or indirectly holds 100 <u>percent</u> of voting shares.</p> <p>When the Company submits the Procedures or when fund-lending to other parties is contemplated for discussion by the Board of Directors under the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinion; If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting..</p> |  |
| 第十四條<br>Article 14 | 本程序訂定或修正，應經審計委員會全體成員二分之一以上同意，並提董事會通過後提報股東會以普通決議通過後實施。如有董事表示異議且有紀錄或書面聲明者，   | 本程序訂定或修正，應經審計委員會全體成員二分之一以上同意，並提董事會通過後提報股東會以普通決議通過後實施。如有董事表示異議且有紀錄或書面聲明者，  | (1) Delete blank lines<br>(2) Delete the |

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|               | <p>公司應將其異議併送審計委員會及提報股東會討論。</p> <p>前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。</p> <p>本程序所稱審計委員會全體成員及全體董事，均以實際在任者計算之。</p> <p>依前項規定將本程序提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。</p> <p>Any amendment shall be subject to the approval by the majority of all of the members of the Audit Committee and shall be approved by the Board of Directors and submitted by the Shareholders' meeting for approval by way of an ordinary resolution. Where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the documents related to the dissent to the Audit Committee and the Shareholders' meeting for discussion.</p> <p>If the matter under the preceding paragraph has not been approved by the majority of all of the members of the Audit</p> | <p>公司應將其異議併送審計委員會及提報股東會討論。</p> <p>前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。</p> <p>本程序所稱審計委員會全體成員及全體董事，均以實際在任者計算之。</p> <p><u>本公司如已設置獨立董事</u>，依前項規定將本程序提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。</p> <p>Any amendment shall be subject to the approval by the majority of all of the members of the Audit Committee and shall be approved by the Board of Directors and submitted by the Shareholders' meeting for approval by way of an ordinary resolution. Where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the documents related to the dissent to the Audit Committee and the Shareholders' meeting for discussion.</p> <p>If the matter under the preceding paragraph has not been approved by the majority of all of the members of the Audit Committee, it may be approved by two-thirds or more of all of the Directors of the Board and the meeting minutes of the Board shall state the resolution of the Audit Committee..</p> <p>That "all of the members of the Audit Committee" and "all of the</p> | <p>phrase “where independent directors have been appointed”。</p> |

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|               | <p>Committee, it may be approved by two-thirds or more of all of the Directors of the Board and the meeting minutes of the Board shall state the resolution of the Audit Committee..</p> <p>That "all of the members of the Audit Committee" and "all of the Directors of the Board" as used herein shall refer to the number of members/Directors actually in office.</p> <p><u>The</u> comments of each of the Independent Director shall be fully considered by the Board of Directors during deliberations of the Procedures pursuant to the preceding subparagraph, if an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting..</p> | <p>Directors of the Board" as used herein shall refer to the number of members/Directors actually in office.</p> <p><u>Where the office of Independent Director has been established,</u> <u>the</u> comments of each of the Independent Director shall be fully considered by the Board of Directors during deliberations of the Procedures pursuant to the preceding subparagraph, if an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting..</p> |                    |

(Attachment 9)

Table of Details for the Revision Before and After Article Comparison of the Memorandum and Articles of Association

**PROCEDURES FOR ENDORSEMENT & GUARANTEE**

**OF**

**TAIGEN BIOPHARMACEUTICALS HOLDINGS LIMITED**

**Comparison Table**

**太景醫藥研發控股股份有限公司**

**背書保證作業程序修訂對照表**

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| 第五條<br>Article 5 | <p>因情事變更，本公司背書保證對象原符合本程序第二條規定而嗣後不符規定，或背書保證對象為淨值低於實收資本額二分之一之子公司，或背書保證金額因據以計算限額之基礎變動致超過所訂額度時，應訂定改善計畫，將相關改善計畫送審計委員會及董事會，並依計劃時程完成改善。</p> <p>If, due to changes <u>in</u> circumstances, the party <u>for</u> whom the Company provided endorsement and/or guarantee no longer satisfies the criteria set forth in Article 2 herein, or <u>if</u> the Subsidiary's net worth below 50% of <u>its paid-in</u> capital, or <u>if</u> the amount of endorsement and/or guarantee <u>exceeds</u> the <u>limit</u> due to changes <u>in the</u> basis on which the amounts of <u>limit is</u> calculated, a corrective plan shall be provided to the Audit Committee and the Board of Directors and the proposed correction actions should be implemented within the period specified in the plan.</p> | <p>因情事變更，本公司背書保證對象原符合本程序第二條規定而嗣後不符規定，或背書保證對象之子公司淨值低於實收資本額二分之一，或背書保證金額因據以計算限額之基礎變動致超過所訂額度時，應訂定改善計畫，將相關改善計畫送審計委員會及董事會，並依計劃時程完成改善。</p> <p>If, due to changes <u>of</u> circumstances, the party <u>to</u> whom the Company provided endorsement and/or guarantee no longer satisfies the criteria set forth in Article 2 herein, or the Subsidiary's net worth below 50% of <u>issued</u> capital, or the amount of endorsement and/or guarantee <u>exceeded</u> the <u>limits</u> due to changes <u>of</u> basis on which the amounts of <u>limits are</u> calculated, a corrective plan shall be provided to the Audit Committee and the Board of Directors and the proposed correction actions should be implemented within the period specified in the plan.</p> | Revision of wording。 |

(Attachment 10)

Table of Details for the Revision Before and After Article Comparison of the Memorandum and Articles of Association

**RULES AND PROCEDURES OF SHAREHOLDERS' MEETINGS**

**OF**

**TAIGEN BIOPHARMACEUTICALS HOLDINGS LIMITED**

**Comparison Table**

**太景醫藥研發控股股份有限公司  
股東會議事規則修訂對照表**

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| 第二條           | <p>1. 本公司股東會除開曼群島法令及本章程另有規定外，由董事會召集之。</p> <p>2. <u>本公司股東會召開方式之變更應經董事會決議，並最遲於股東會開會通知書寄發前為之。</u></p> <p>3. 本公司應於股東常會開會 30 日前或股東臨時會開會 15 日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事事項等各項議案之案由、說明資料、<u>股東會議事手冊及會議補充資料</u>等製作成電子檔案傳送至公開資訊觀測站。<u>股東會開會 15 日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司辦公室及本公司所委任之專業股務代理機構，且應於股東會現場發放。</u></p> | <p>1. 本公司股東會除開曼群島法令及本章程另有規定外，由董事會召集之。</p> <p>2. 本公司應於股東常會開會 30 日前或股東臨時會開會 15 日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。</p> <p>3. <u>並於股東常會開會 21 日前或股東臨時會開會 15 日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會 15 日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司辦公室及本公司所委任之專業股務代理機構，且應於股東會現場發放。</u></p> | <p>1. In accordance with Letter No. 11500549052 issued by the Taipei Exchange on March 16, 2026, and in alignment with the amendments to Article 6 of</p> |

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|               | <p>4. <u>前項之議事手冊及會議補充資料，本公司於股東會開會當日應依下列方式提供股東參閱：</u></p> <p>一、<u>召開實體股東會時，應於股東會現場發放。</u></p> <p>二、<u>召開視訊輔助股東會時，應於股東會現場發放，並以電子檔案傳送至視訊會議平台</u></p> <p>三、<u>召開視訊股東會時，應以電子檔案傳送至視訊會議平台。</u></p> <p>5. 通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。</p> <p>6. <u>股東會召集事由已載明全面改選董事、監察人，並載明就任日期，該次股東會改選完成後，同次會議不得再以臨時動議或其他方式變更其就任日期</u></p> <p>7. 依據中華民國公司法及符合本章程第 33 條和開曼群島適用法令之前提下，單獨或共同持有已發行股份總數百分之以上股份之股東，得向本公司提出股東常會議案，以一項為限，提案超過一項者，均不列入議案。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。另股東所提議案有中華民國公司法第 172 條之 1 第 4 項各款情形之一，董事會得不列為議案。</p> <p>8. <u>本公司應於股東常會召開前之停止股票過戶日前，公告受理股東之提案、書面或電子受理方式、受理處所</u></p> | <p>4. 通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。</p> <p>5. 依據中華民國公司法及符合本章程第 33 條和開曼群島適用法令之前提下，單獨或共同持有已發行股份總數百分之以上股份之股東，得向本公司提出股東常會議案，以一項為限，提案超過一項者，均不列入議案。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。另股東所提議案有中華民國公司法第 172 條之 1 第 4 項各款情形之一，董事會得不列為議案。</p> <p>6. 股東所提議案以 300 字為限，超過 300 字者，不予列入議案；提案股東應親自或委託他人出席股東常會，並參與該項議案討論。</p> <p>7. 本公司應於股東會召集通知日前，將處理結果通知提案股東，並將合於本條規定之議案列於開會通知。對於未列入議案之股東提案，董事會應於股東會說明未列入之理由。</p> <p>8. 於符合本章程第 34 條及開曼法令許可之前提下，股東若經股東會主席之同意，得於股東會中提出任何事項於股東會中考慮、討論或議決，惟該等事項應與股東會通知中所列議案直接相關。</p> | <p>the Regulations Governing the Content and Compliance Requirements for Shareholders' Meeting Agendas of Public Companies, the provisions of this article regarding the submission of shareholders' meeting materials to the Market Observation Post System have been</p> |

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|               | <p><u>及受理期間；其受理期間不得少於十日。</u>股東所提議案以 300 字為限，超過 300 字者，不予列入議案；提案股東應親自或委託他人出席股東常會，並參與該項議案討論。</p> <p>9. 本公司應於股東會召集通知日前，將處理結果通知提案股東，並將合於本條規定之議案列於開會通知。對於未列入議案之股東提案，董事會應於股東會說明未列入之理由。</p> <p>於符合本章程第 34 條及開曼法令許可之前提下，股東若經股東會主席之同意，得於股東會中提出任何事項於股東會中考慮、討論或議決，惟該等事項應與股東會通知中所列議案直接相關。</p> <p>1. Unless otherwise provided by the laws of the Cayman Islands and the Articles, the general meeting of the Members should be convened by the Board of Directors.</p> <p>2. <u>Any change to the manner of convening the Company's shareholders' meeting shall be resolved by the Board of Directors and made no later than the issuance of the shareholders' meeting notice.</u> °</p> <p>3. The Company shall upload electronic files of the</p> | <p>1. Unless otherwise provided by the laws of the Cayman Islands and the Articles, the general meeting of the Members should be convened by the Board of Directors.</p> <p>2. The Company shall prepare the notice of meeting, the proxy form, and the information about the subject and description of proposals for recognition and for discussion, election and/or dismissal of Directors in the form of electronic file to be uploaded to the Market Observation Post System ("MOPS") thirty (30) days before an</p> | <p>revised accordingly.</p> <p>2. Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings , Relevant provisions governing virtual shareholders' meetings were newly incorporated.</p> |

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|               | <p>shareholders' meeting notice, proxy forms, and relevant materials—including agenda items for ratification, discussion, and election or dismissal of directors, explanatory materials for each proposal, the shareholders' meeting handbook, and supplementary meeting materials—to the Market Observation Post System (MOPS) no later than 30 days prior to an annual general meeting or 15 days prior to an extraordinary general meeting. In addition, the Company shall prepare the shareholders' meeting handbook and supplementary materials for shareholders' reference at any time no later than 15 days prior to the meeting, make them available at the Company's office and its appointed stock affairs agent, and distribute them at the meeting venue.</p> <p>4. <u>The Company shall provide shareholders with access to the shareholders' meeting handbook and supplementary meeting materials on the day of the meeting in accordance with the following methods:</u></p> <ul style="list-style-type: none"> <li>一、<u>For physical shareholders meetings, to be distributed on-site at the meeting.</u></li> <li>二、<u>For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.</u></li> <li>三、<u>For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.</u></li> </ul> | <p>annual general meeting of Members or fifteen (15) days before an extraordinary general meeting of the Members.</p> <p>3. <u>The meeting agenda for general meetings and supplemental meeting information shall be prepared in the form of electronic file to be uploaded to the MOPS twenty-one (21) days before an annual general meeting of Members or fifteen (15) days before an extraordinary general meeting of the Members. The meeting agenda and supplemental meeting information shall be ready for Members' review at all times by fifteen (15) days before the meeting of Members, and such information shall be available at the office of Company and the professional stock agent engaged by the Company and be distributed at the meeting.</u></p> <p>4. The cause(s) or subject(s) of a general meeting to be convened shall be indicated in the individual notice and the public notice to be given to Members; and the notice may, as an alternative, be given by means of electronic transmission, after obtaining the prior consent of the recipient(s) thereof.</p> <p>5. In accordance with the ROC Company Law and subject to compliance with Article 33 of the Articles of the Company and the applicable laws</p> |                    |

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|               | <p><u>5.</u> The notice and public announcement shall specify the purpose of the meeting. Where the recipient has consented, such notice may be given by electronic means.</p> <p><u>6.</u> <u>Where the purpose of convening a shareholders' meeting includes the re-election of all directors and supervisors, and the date of assumption of office has been specified, the date of assumption of office shall not be altered at the same meeting through any extemporary motion or other means after the completion of such re-election.</u></p> <p><u>7.</u> Pursuant to the Company Act of the Republic of China and subject to Article 33 of the Company's Articles of Incorporation as well as applicable laws and regulations of the Cayman Islands, shareholders holding individually or jointly more than 1% of the total issued shares may submit one proposal for consideration at an annual general meeting. If more than one proposal is submitted, none shall be included in the agenda. However, if a shareholder proposal is intended to encourage the Company to enhance public interest or fulfill its social responsibility, the Board of Directors may still include it in the agenda. In addition, where any shareholder proposal falls under any of the circumstances set forth in Article 172-1, Paragraph 4 of the Company Act, the Board of Directors may</p> | <p>of the Cayman Islands, Member(s) who individually or collectively hold one percent (1%) or more of the total number of issued shares of the Company may propose in writing to the Company a proposal for discussion at an annual general meeting of the Members, provided that only one matter shall be allowed in each single proposal. If a proposal contains more than one matter, such proposal shall not be included in the agenda. A shareholder proposal proposed for urging a company to promote public interests or fulfill its social responsibilities may still be included in the list of proposals to be discussed at a regular meeting of shareholders by the board of directors. Under any of the circumstances listed in Paragraph 3, Article 172-1 of the ROC Company Law, the board of directors of the Company may exclude the proposal submitted by a Member from the list of proposals to be discussed at a general meeting.</p> <p><u>6.</u> The number of words of a proposal to be submitted by a Member shall be limited to not more than three hundred (300) words, and any proposal containing more than 300 words shall not be included in the agenda of the annual general meeting of the Members. The Member who has submitted a proposal shall attend, in person or by proxy, the annual general meeting of the Members whereat his proposal is to be discussed and shall take part in the discussion of</p> |                    |

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|               | <p>resolve not to include such proposal in the agenda.</p> <p><u>8.</u> <u>The Company shall, prior to the book closure date for an annual general meeting, announce the acceptance of shareholder proposals, including the methods of submission (in writing or electronically), place of acceptance, and acceptance period. The acceptance period shall not be less than ten days.</u> Each shareholder proposal shall be limited to 300 Chinese characters. Any proposal exceeding 300 characters shall not be included in the agenda. The proposing shareholder shall attend the annual general meeting in person or by proxy and participate in the discussion of the relevant proposal. °</p> <p><u>9.</u> The Company shall notify the proposing shareholder of the results prior to the date of issuance of the shareholders' meeting notice and shall include in the notice those proposals that meet the requirements of this Article. For shareholder proposals not included in the agenda, the Board of Directors shall explain the reasons at the shareholders' meeting.</p> <p><u>10.</u> Subject to Article 34 of the Articles and the applicable laws of the Cayman Islands, a Member may, if so approved by the chairman of the relevant</p> | <p>such proposal.</p> <p><u>7.</u> The Company shall, prior to preparing and delivering the general meeting notice, inform, by a notice, the entire the proposal submitting Members of the proposal screening results, and shall list in the general meeting notice the proposals conforming to the requirements set out in this Article. With regard to the proposals submitted by Members but not included in the agenda of the meeting, the cause of exclusion of such proposals and explanation shall be made by the Board of Directors at the general meeting to be convened.</p> <p><u>8.</u> Subject to Article 34 of the Articles and the applicable laws of the Cayman Islands, a Member may, if so approved by the chairman of the relevant general meeting and to the extent permitted under the laws of the Cayman Islands, bring forward any matter(s) during a general meeting for the consideration, discussion or approval by the Members at such general meeting, provided such matter(s) fall(s) within the scope and directly relates to a matter included in the notice of general meeting.</p> |                    |

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|               | <p>general meeting and to the extent permitted under the laws of the Cayman Islands, bring forward any matter(s) during a general meeting for the consideration, discussion or approval by the Members at such general meeting, provided such matter(s) fall(s) within the scope and directly relates to a matter included in the notice of general meeting.</p>   |   |   |
| <p>第三條</p>    | <p>第1~3項省略</p> <p>4. <u>委託書送達本公司後，股東欲以視訊方式出席股東會，應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。</u></p> <p>Paragraphs 1 to 3 omitted.</p> <p>4. <u>After a proxy form has been delivered to this Corporation, 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 Corporation 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.</u></p> | <p>第1~3項省略</p> <p>Paragraphs 1 to 3 omitted.</p>                                | <p>Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings , Relevant provisions governing virtual shareholders' meetings were newly incorporated.</p> |
| <p>第四條</p>    | <p>股東會召開之地點，應於本公司所在地或便利股東出席且適合股東會召開之地點為之。會議開始時間不得早於上午九時或晚於下午三時，召開之地點及時間，應充分</p>  | <p>股東會召開之地點，應於本公司所在地或便利股東出席且適合股東會召開之地點為之。會議開始時間不得早於上午九時或晚於下午三時，召開之地點及時間，應充分</p> | <p>Sample Template for XXX Co., Ltd. Rules of</p>   |

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|               | <p>考量獨立董事之意見。<br/><u>本公司召開視訊股東會時，不受前項召開地點之限制。</u></p> <p>The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.<br/><u>The restrictions on the place of the meeting shall not apply when this Corporation convenes a virtual-only shareholders meeting</u></p> | <p>考量獨立董事之意見。</p> <p>The place for convening a general meeting of the Members of the Company shall be the premises of the Company, or any other place convenient for the presence of Members, and suitable for holding the said meeting. The time for commencing the said meeting shall not be earlier than 9 o'clock in the morning or later than 3 o'clock in the afternoon and the opinions of the Independent Directors shall be taken into consideration.</p> | <p>Procedure for Shareholders Meetings , Relevant provisions governing virtual shareholders' meetings were newly incorporated.</p>                              |
| 第五條           | <ol style="list-style-type: none"> <li>1. 本公司應於開會通知書載明受理股東、<u>徵求人、受託代理人(以下簡稱股東)</u>報到時間、報到處地點，及其他應注意事項。</li> <li>2. 前項受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之；<u>股東會視訊會議應於會議開始前三十分鐘，於股東會視訊會議平台受理報到，完成報到之股東，視為親自出席股東會。</u></li> <li>3. 股東應憑出席證、出席簽到卡或其他出席證件出席股東會，本公司對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。</li> </ol> <p>第 4~6 項省略</p>  | <ol style="list-style-type: none"> <li>1. 本公司應於開會通知書載明受理股東報到時間、報到處地點，及其他應注意事項。</li> <li>2. 前項受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之。</li> <li>3. <u>股東本人或股東所委託之代理人(以下稱「股東」)</u>應憑出席證、出席簽到卡或其他出席證件出席股東會，本公司對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。</li> </ol> <p>第 4~6 項省略</p>   | <p>Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings , Relevant provisions governing virtual shareholders' meetings were newly</p> |

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|               | <p>1. This Corporation shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.</p> <p>2. The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person<sup>3</sup>.</p> <p>3. Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.</p> <p>Paragraphs 4 to 6 omitted</p> <p>7. <u>Where the shareholders' meeting is convened by means</u></p> | <p>1. The Company shall specify the time and place for the Members to sign up and other matters which should be noticed in the notice of meeting.</p> <p>2. The time for the Members to sign up in the above provision shall be at least thirty minutes prior to the beginning of the meeting; the sign up place shall be clearly marked, and sufficient personnel shall be arranged for the sign up.</p> <p>3. The Members or the proxies the Members appoint ("Members") shall present the attendance pass, attendance cards or other certificate to attend the general meeting and the Company shall not ask for evidentiary documents other than the aforesaid. A solicitor of the proxies shall bring his/her personal ID for verification..</p> <p>Paragraphs 4 to 6 omitted.</p> | <p>incorporated.</p> |

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|               | <p><u>of video conference, shareholders intending to attend via video shall register with the Company no later than two days prior to the meeting date. The Company shall upload the shareholders' meeting handbook, annual report, and other relevant materials to the shareholders' meeting video conference platform at least 30 minutes prior to the commencement of the meeting and shall maintain such disclosure until the conclusion of the meeting.</u></p>   |                         |  |
| 第五條之一         | <p><u>本公司召開股東會視訊會議，應於股東會召集通知載明下列事項：</u></p> <ol style="list-style-type: none"> <li><u>1. 股東參與視訊會議及行使權利方法。</u></li> <li><u>2. 因天災、事變或其他不可抗力情事致視訊會議平台或以視訊方式參與發生障礙之處理方式，至少包括下列事項：</u> <ol style="list-style-type: none"> <li><u>一、 發生前開障礙持續無法排除致須延期或續行會議之時間，及如須延期或續行集會時之日期。</u></li> <li><u>二、 未登記以視訊參與原股東會之股東不得參與延期或續行會議。</u></li> <li><u>三、 召開視訊輔助股東會，如無法續行視訊會議，經扣除以視訊方式參與股東會之出席股數，出席股份總數達股東會開會之法定定額，股東會應繼續進行，以視訊方式參與股東，其出席股數應計入出席之股東股份總數，就該次股東會全部議案，視為棄權。</u></li> <li><u>四、 遇有全部議案已宣布結果，而未進行臨時動議之情形，其處理方式。</u></li> </ol> </li> </ol> | 本條文新增。                  | Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings , Relevant provisions governing virtual shareholders' meetings were newly incorporated. |

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|               | <p><u>召開視訊股東會，並應載明對以視訊方式參與股東會有困難之股東所提供之適當替代措施。</u></p> <p><u>To convene a virtual shareholders meeting, this Corporation shall include the follow particulars in the shareholders meeting notice :</u></p> <ol style="list-style-type: none"> <li>1. <u>How shareholders attend the virtual meeting and exercise their rights.</u></li> <li>2. <u>Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars :</u> <ol style="list-style-type: none"> <li>一、<u>To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.</u></li> <li>二、<u>Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.</u></li> <li>三、<u>In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by</u></li> </ol> </li> </ol> | <p>This provision is newly added.</p> |                    |

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|               | <p><u>shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.</u></p> <p>四、<u>Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.</u></p> <p>3. <u>Where a shareholders' meeting is convened as a virtual meeting, the notice shall specify appropriate alternative measures provided for shareholders who encounter difficulties in participating via video conferencing.</u></p> |   |   |
| 第七條           | <p>1. 本公司應於受理股東報到時起將股東報到過程、會議進行過程、投票計票過程全程連續不間斷錄音及錄影。</p> <p>2. 前項影音資料應至少保存一年。但經股東<u>依公司法第一百八十九條</u>提起訴訟者，應保存至訴訟終結為止。</p> <p>3. <u>股東會以視訊會議召開者，本公司宜對視訊會議平台後台操作介面進行錄音錄影，且應對股東之註冊、登記、報到、提問、投票及公司計票結果等資料進行記錄保存，並對視訊會議全程連續不間斷錄音及錄影</u></p> <p>4. <u>前項資料及錄音錄影，本公司應於存續期間妥善保存，並將錄音錄影提供受託辦理視訊會議事務者保</u></p>  | <p>1. 本公司應於受理股東報到時起將股東報到過程、會議進行過程、投票計票過程全程連續不間斷錄音及錄影。</p> <p>2. 前項影音資料應至少保存一年。但經股東提起訴訟者，應保存至訴訟終結為止。</p> | Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings, Relevant provisions governing virtual shareholders' meetings were newly |

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|               | <p><u>存。</u></p> <ol style="list-style-type: none"> <li>1. Since the Members sign up, the Company shall audio record and video record the process of the Members' sign up, the meeting procedure, and the counting of the votes in its entirety without any interval.</li> <li>2. 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.</li> <li>3. <u>Where a shareholders meeting is held online, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.</u></li> <li>4. <u>The information and audio and video recording in the preceding paragraph shall be properly kept by this Corporation during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.</u></li> </ol> | <ol style="list-style-type: none"> <li>1. Since the Members sign up, the Company shall audio record and video record the process of the Members' sign up, the meeting procedure, and the counting of the votes in its entirety without any interval.</li> <li>2. These audio and video records in the above provision shall be kept for at least one year. However, the said tapes shall be kept until the conclusion of legal proceedings if a Member initiates proceedings.</li> </ol> | <p>incorporated.</p> |
| 第八條           | 1. 股東會之出席，應以股份為計算基準。出席股數依簽   | 1. 股東會之出席，應以股份為計算基準。出席股數依簽   | Sample Template      |

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|               | <p>名簿或繳交之簽到卡及視訊會議平台報到股數，加計以書面或電子方式行使表決權之股數計算之。</p> <p>2. 已屆開會時間，主席應即宣布開會，並同時公布無表決權數及出席股份數等相關資訊。惟未有代表已發行股份總數過半數之股東出席時，主席得宣布延後開會，其延後次數以二次為限，延後時間合計不得超過一小時。延後二次仍不足有代表已發行股份總數<u>三分之一以上</u>股東出席時，由主席宣布流會；<u>股東會以視訊會議召開者，本公司另應於股東會視訊會議平台公告流會。</u></p> <p>3. <u>前項延後二次仍不足額而有代表已發行股份總數三分之一以上股東出席時，得依公司法第一百七十五條第一項規定為假決議，並將假決議通知各股東於一個月內再行召集股東會；股東會以視訊會議召開者，股東欲以視訊方式出席者，應依第五條向本公司重行登記。</u></p> <p>4. <u>於當次會議未結束前，如出席股東所代表股數達已發行股份總數過半數時，主席得將作成之假決議，依公司法第一百七十四條規定重新提請股東會表決。</u></p> <p>1. Attendance at shareholders meetings shall be calculated</p> | <p>名簿或繳交之簽到卡，加計以書面或電子方式行使表決權之股數計算之。</p> <p>2. 已屆開會時間，主席應即宣布開會，並同時公布無表決權數及出席股份數等相關資訊。惟未有代表已發行股份總數過半數之股東出席時，主席得宣布延後開會，其延後次數以二次為限，延後時間合計不得超過一小時。延後二次仍不足有代表已發行股份總數之過半數股東出席時，由主席宣布流會。</p> <p>1. Attendance at shareholders meetings shall be calculated</p> | <p>for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings, Relevant provisions governing virtual shareholders' meetings were newly incorporated.</p> |

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|               | <p>based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.</p> <p>2. At the scheduled time of the meeting, the chairperson shall immediately declare the meeting open and simultaneously announce relevant information, including the number of shares without voting rights and the number of shares represented by shareholders present. If shareholders representing more than half of the total issued shares are not present, the chairperson may announce a postponement of the meeting, with a maximum of two postponements and a total postponement time not exceeding one hour. If, after two postponements, shareholders representing at least one-third of the total issued shares are still not present, the chairperson shall declare the meeting adjourned. Where the shareholders' meeting is convened by video conference, the Company shall also announce the adjournment on the shareholders' meeting video conferencing platform.</p> <p>3. If, after two postponements as described in the preceding paragraph, shareholders representing at least one-third of the total issued shares are present, a</p> | <p>based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and attendance cards handed in plus the number of shares whose voting rights are exercised by correspondence or electronically.</p> <p>2. The Chairman shall call the general meeting to order at the time scheduled. If the number of shares represented by the attending Members has not yet constituted the quorum (more than one-half of total issued shares) at the time scheduled for the Meeting, the Chairman may postpone the time for the Meeting. The postponements shall be limited to two times at most, and the Meeting shall not be postponed for more than one hour in total. If after two postponements the number of shares represented by the attending Members has not yet constituted more than one-half of the total issued shares, the Chairman shall announce the dissolution of the Meeting.</p> |                    |

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|               | <p>provisional resolution may be adopted in accordance with Article 175, Paragraph 1 of the Company Act. A notice of such provisional resolution shall be issued to all shareholders, and a new shareholders' meeting shall be convened within one month. Where the shareholders' meeting is convened by video conference, shareholders intending to attend via video shall re-register with the Company in accordance with Article 5.</p> <p>4. If, before the conclusion of the meeting, the shares represented by the attending shareholders reach more than half of the total issued shares, the chairperson may resubmit any provisional resolution for voting at the shareholders' meeting in accordance with Article 174 of the Company Act.</p> |   |  |
| 第十條           | <p>第 1~6 項省略</p> <p>7. <u>股東會以視訊會議召開者，以視訊方式參與之股東，得於主席宣布開會後，至宣布散會前，於股東會視訊會議平台以文字方式提問，每一議案提問次數不得超過兩次，每次以二百字為限，不適用第一項至第五項規定。</u></p> <p>8. <u>前項提問未違反規定或未超出議案範圍者，宜將該提問揭露於股東會視訊會議平台，以為周知。</u></p> <p>Paragraphs 1 to 6 omitted</p> <p>7. <u>Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may</u></p>   | <p>第 1~6 項省略</p> <p>Paragraphs 1 to 6 omitted</p> | <p>Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings, Relevant provisions governing virtual shareholders'</p> |

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|               | <p><u>raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.</u></p> <p>8. <u>As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.</u></p> |   | meetings were newly incorporated.  |
| 第十三條          | <p>1. <u>本公司召開股東會時，應採行以電子方式並得採行以書面方式行使其表決權；其以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。以書面或電子方式行使表決權之股東，視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正，視為棄權，故本公司宜避免提出臨時動議及原議案之修正。</u></p> <p>1. <u>When this Corporation holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by</u></p>  | <p>1. 表決時，應逐案由主席或其指定人員宣佈出席股東之表決權總數後，由股東逐案進行投票表決，並於股東會召開後當日，將股東同意、反對及棄權之結果輸入公開資訊觀測站。</p> <p>2. 同一議案有修正案或替代案時，由主席併同原案定其表決之順序。如其中一案已獲通過時，其他議案即視為否決，勿庸再行表決。</p> <p>1. In voting, the Chairman or its designated person shall announce the total number of votes by the attending Members for each proposal, and the voting for each proposal shall be made on a poll. The Company shall publish the voting results (including the consent votes, the objection votes and those who waive their voting rights) to the MOPS on the same day of the meeting.</p> | Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings, Relevant provisions governing the exercise of voting rights by electronic or written means |

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|               | <p><u>correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that this Corporation avoid the submission of extraordinary motions and amendments to original proposals.</u></p> <p>2. <u>A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to this Corporation 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.</u></p> <p>3. <u>After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised</u></p> | <p>2. Should there be an amendment or alternative to one motion, the Chairman may combine the amendment or alternative into the original motion, and determine their order for resolution. If any one of the above shall be resolved, the others shall be considered as rejected, upon which no further resolution shall be required.</p> | <p>were newly incorporated.</p> |

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|               | <p><u>voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.</u></p> <p>4. <u>Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.</u></p> <p>5. 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.</p> |   |   |
| 第十四條          | <p>1. 議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。</p>  | <p>議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。股東會表決或選舉議案之計票作業應於股東會場內公開處為之，且應於計票完成後，當場</p> | <p>1. Sample Template for XXX Co., Ltd.</p> |

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|               | <p>2. <u>股東會有董事選舉議案且候選人人數超過應選席次、有董事解任議案、或有公司法第一百八十五條、第三百十六條、企業併購法第十八條、第二十七條、第二十九條、第三十五條、金融控股公司法第二十四條第二項第一款、第二十六條第二項第一款所定之議案，宜由主席指定律師、會計師或公證人為監票人。如依本項指定監票人，股東會議事錄應載明監票人之姓名及職稱。</u></p> <p>3. <u>主席依前項所指定之人，不能為負責投票程序相關事務者，亦不得為公司或關係企業之董事、經理人或受僱人。</u></p> <p>4. <u>監票人應監督投票、計票過程，並於選舉結果統計表簽名。</u></p> <p>5. <u>股東會表決或選舉議案之計票作業應於股東會場內公開處為之，且應於計票完成後，當場宣布表決結果，包含統計之權數，並作成紀錄。</u></p> <p>6. <u>本公司召開股東會視訊會議，以視訊方式參與之股東，於主席宣布開會後，應透過視訊會議平台進行各項議案表決及選舉議案之投票，並應於主席宣布投票結束前完成，逾時者視為棄權。</u></p> | <p><u>宣布表決結果，包含統計之權數，並作成紀錄。</u></p> | <p>Rules of Procedure for Shareholders Meetings, Relevant provisions governing virtual shareholders' meetings were newly incorporated.</p> |

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|               | <p>7. <u>股東會以視訊會議召開者，應於主席宣布投票結束後，為一次性計票，並宣布表決及選舉結果。</u></p> <p>8. <u>本公司召開視訊輔助股東會時，已依第五條規定登記以視訊方式出席股東會之股東，欲親自出席實體股東會者，應於股東會開會二日前，以與登記相同之方式撤銷登記；逾期撤銷者，僅得以視訊方式出席股東會。</u></p> <p>9. <u>以書面或電子方式行使表決權，未撤銷其意思表示，並以視訊方式參與股東會者，除臨時動議外，不得再就原議案行使表決權或對原議案提出修正或對原議案之修正行使表決權。</u></p> <p>1. Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of this Corporation. °</p> <p>2. <u>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</u></p> | <p>The Chairman shall appoint persons responsible for checking and counting ballots during votes on agenda items. However, the persons responsible for checking ballots must be Members. The ballots shall be publicly counted at the Meeting venue and the result of voting, including the total number of the votes, shall be announced at the Meeting and placed on record after counting of the votes is finished.</p> |                    |

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|               | <p><u>the vote.</u></p> <p>3. <u>Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of this Corporation.</u></p> <p>4. <u>Election observers shall oversee the voting and vote-counting processes and sign the election results tabulation sheet.</u></p> <p>5. <u>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.</u></p> <p>6. <u>When this Corporation convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.</u></p> |                         |                    |

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|               | <p>7. <u>For shareholders' meetings held by video conference, votes shall be counted in a single tabulation upon the chair's declaration of the close of voting, and the results of resolutions and elections shall thereupon be announced</u></p> <p>8. <u>When this Corporation convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 5 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.</u></p> <p>9. <u>When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.</u></p> |   |   |
| 第十五條          | 1. 股東會有選舉董事時，應依本公司所訂相關選任規則及本章程辦理，並應當場宣布選舉結果，包含當選董事之名單與其當選權數及落選董監事名單及其獲得之選舉權數。  | 1. <u>1.</u> 股東會有選舉董事時，應依本公司所訂相關選任規則及本章程辦理，並應當場宣布選舉結果，包含當選董事之名單與其當選權數及落選董監事名單及其獲得之選舉權數。 | With reference to the template of the "Rules of |

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|               | <p>2. 前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東<u>依公司法第一百八十九條</u>提起訴訟者，應保存至訴訟終結為止。</p> <p>1. If the election of Directors is held at a general meeting, such an election shall be held in accordance with the Company's relevant election rules and procedures and the Articles. The result of the election must be announced at the meeting, including the list of the elected Directors and the number of their votes.</p> <p>2. 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 <u>Article 189 of the Company Act</u>, the ballots shall be retained until the conclusion of the litigation.</p> | <p>2. 前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東提起訴訟者，應保存至訴訟終結為止。</p> <p>1. <u>1.</u> If the election of Directors is held at a general meeting, such an election shall be held in accordance with the Company's relevant election rules and procedures and the Articles. The result of the election must be announced at the meeting, including the list of the elected Directors and the number of their votes.</p> <p>2. The ballots cast in the election in the foregoing paragraph must be given proper safekeeping and kept for at least one year upon sealed by and with signatures of the persons responsible for checking. If a Member initiates proceedings, ballots shall be kept until the end of the proceedings.</p> | <p>Procedure for Shareholders' Meetings" of peer companies, the provisions governing the retention and safekeeping of election ballots have been amended accordingly.</p> |
| 第十六條          | <p>第 1 項省略</p> <p>2. 議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及表決結果(包含統計之權數)記載之，有選舉董事時，應揭露每位候選人之得票權數。在本公司存續期間，應永久保存。</p> <p>3. 贊成或反對議案之股數，及股份總數應記載於議事錄。</p>   | <p>第 1 項省略</p> <p>2. 議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及<u>其</u>表決結果(包含統計之權數)記載之，有選舉董事、<u>監察人</u>時，應揭露每位候選人之得票權數。在本公司存續期間，應永久保存。</p> <p>3. 贊成或反對議案之股數，及股份總數應記載於議事錄。</p>   | <p>Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings, Relevant provisions</p>  |

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|               | <p>4. <u>股東會以視訊會議召開者，其議事錄除依前項規定應記載事項外，並應記載股東會之開會起迄時間、會議之召開方式、主席及紀錄之姓名，及因天災、事變或其他不可抗力情事致視訊會議平台或以視訊方式參與發生障礙時之處理方式及處理情形。</u></p> <p>5. <u>本公司召開視訊股東會，除應依前項規定辦理外，並應於議事錄載明，對於以視訊方式參與股東會有困難股東提供之替代措施。</u></p> <p>6. <u>徵求人徵得之股數、受託代理人代理之股數及股東以書面或電子方式出席之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示；股東會以視訊會議召開者，本公司至少應於會議開始前三十分鐘，將前述資料上傳至股東會視訊會議平台，並持續揭露至會議結束。</u></p> <p>7. <u>本公司召開股東會視訊會議，宣布開會時，應將出席股東股份總數，揭露於視訊會議平台。如開會中另有統計出席股東之股份總數及表決權數者，亦同。</u></p> <p>8. 股東會決議事項，如有屬法令規定、臺灣證券交易所股份有限公司（財團法人中華民國證券櫃檯買賣中心）規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。</p> | <p>4. 徵求人徵得之股數及受託代理人代理之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示。</p> <p>5. 股東會決議事項，如有屬法令規定、臺灣證券交易所股份有限公司（財團法人中華民國證券櫃檯買賣中心）規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。</p> | <p>governing virtual shareholders' meetings were newly incorporated.</p> |

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|               | <p>Paragraphs 1 omitted</p> <p>2. 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 Corporation.</p> <p>3. The number of votes casted for or against a resolution and the total number of votes cast shall be recorded in the minutes.</p> <p>4. <u>Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.</u></p> <p>5. <u>When convening a virtual-only shareholder meeting, other than compliance with the requirements in the</u></p> | <p>Paragraphs 1 omitted</p> <p>2. The minutes must faithfully record the meeting's date (year, month, day), place, Chairman's name, resolution method, summary of proceedings, and results of resolutions through voting (including the number of votes). When the election of directors is held, the numbers of votes with those elected as directors shall be announced. Meeting minutes shall be kept for as long as the Company exists.</p> <p>3. The number of votes casted for or against a resolution and the total number of votes cast shall be recorded in the minutes.</p> <p>4. On the day of the shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders meeting.</p> <p>5. If any matter put to resolution at the shareholders meeting constitutes material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or GreTai Securities Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.</p> |                    |

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|               | <p><u>preceding paragraph, this Corporation shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online</u></p> <p>6. <u>On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, this Corporation shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting. °</u></p> <p>7. <u>During this Corporation's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.</u></p> <p>8. If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or</p> |                         |                    |

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|               | <p>regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.</p>   |   |   |
| 第十九條          | <p><u>股東會以視訊會議召開者，本公司應於投票結束後，即時將各項議案表決結果及選舉結果，依規定揭露於股東會視訊會議平台，並應於主席宣布散會後，持續揭露至少十五分鐘。</u></p> <p><u>In the event of a virtual shareholders meeting, this Corporation shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.</u></p> | <p>本條文新增，原第十九條挪至第二十三條。</p> <p>This article has been newly added, and the former Article 19 has been redesignated as Article 23.</p> | <p>Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings , Relevant provisions governing virtual shareholders' meetings were newly incorporated.</p> |
| 第二十條          | <p><u>本公司召開視訊股東會時，主席及紀錄人員應在國內之同一地點，主席並應於開會時宣布該地點之地址。</u></p> <p><u>When this Corporation convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.</u></p>  | <p>本條文新增，原第二十條挪至第二十四條。</p> <p>This article has been newly added, and the former Article 20 has been redesignated as Article 24.</p> | <p>Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings ,</p>   |

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|               |  |                         | Relevant provisions governing virtual shareholders' meetings were newly incorporated.  |
| 第二十一條         | <p>3. <u>股東會以視訊會議召開者，本公司得於會前提供股東簡易連線測試，並於會前及會議中即時提供相關服務，以協助處理通訊之技術問題。</u></p> <p>4. <u>股東會以視訊會議召開者，主席應於宣布開會時，另行宣布除公開發行股票公司股務處理準則第四十四條之二十四第四項所定無須延期或續行集會情事外，於主席宣布散會前，因天災、事變或其他不可抗力情事，致視訊會議平台或以視訊方式參與發生障礙，持續達三十分鐘以上時，應於五日內延期或續行集會之日期，不適用公司法第一百八十二條之規定。</u></p> <p>5. <u>發生前項應延期或續行會議，未登記以視訊參與原股東會之股東，不得參與延期或續行會議。</u></p> <p>6. <u>依第二項規定應延期或續行會議，已登記以視訊參與原股東會並完成報到之股東，未參與延期或續行會議者，其於原股東會出席之股數、已行使之表決權及選</u></p> | 本條文新增。                  | Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings , Relevant provisions governing virtual shareholders' meetings were newly incorporated. |

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|               | <p><u>舉權，應計入延期或續行會議出席股東之股份總數、表決權數及選舉權數。</u></p> <p>7. <u>依第二項規定辦理股東會延期或續行集會時，對已完成投票及計票，並宣布表決結果或董事當選名單之議案，無須重行討論及決議。</u></p> <p>8. <u>本公司召開視訊輔助股東會，發生第二項無法續行視訊會議時，如扣除以視訊方式出席股東會之出席股數後，出席股份總數仍達股東會開會之法定定額者，股東會應繼續進行，無須依第二項規定延期或續行集會。</u></p> <p>9. <u>發生前項應繼續進行會議之情事，以視訊方式參與股東會股東，其出席股數應計入出席股東之股份總數，惟就該次股東會全部議案，視為棄權。</u></p> <p>10. <u>本公司依第二項規定延期或續行集會，應依公開發行股票公司股務處理準則第四十四條之二十七項所列規定，依原股東會日期及各該條規定辦理相關前置作業。</u></p> <p>11. <u>公開發行公司出席股東會使用委託書規則第十二條後段及第十三條第三項、公開發行股票公司股務處理</u></p> |                         |                    |

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|               | <p><u>準則第四十四條之五第二項、第四十四條之十五、第四十四條之十七第一項所定期間，本公司應依第二項規定延期或續行集會之股東會日期辦理。</u></p> <p>2. <u>In the event of a virtual shareholders meeting, this Corporation may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.</u></p> <p>3. <u>In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.</u></p> <p>4. <u>For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders</u></p> | <p>This article is newly introduced.</p> |                    |

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|               | <p><u>meeting online shall not attend the postponed or resumed session.</u></p> <p>5. <u>For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.</u></p> <p>6. <u>During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors.</u></p> <p>7. <u>When this Corporation convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the</u></p> |                         |                    |

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|               | <p><u>shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.</u></p> <p>8. <u>Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.</u></p> <p>9. <u>When postponing or resuming a meeting according to the second paragraph, this Corporation shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.</u></p> <p>10. <u>For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public</u></p> |                         |                    |

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|               | <p><u>Companies, this Corporations hall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.</u></p>  |  |   |
| 第二十二條         | <p><u>本公司召開視訊股東會時，應對於以視訊方式出席股東會有困難之股東，提供適當替代措施。</u></p> <p><u>When convening a virtual-only shareholders meeting, this Corporation shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online. Except in the circumstances set out in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the shareholders shall at least be provided with connection facilities and necessary assistance, and the period during which shareholders may apply to the company and other related matters requiring attention shall be specific.</u></p> | <p>本條文新增。</p> <p>This article is newly introduced.</p> | <p>Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings , Relevant provisions governing virtual shareholders' meetings were newly incorporated.</p> |

# **Appendix**

THE COMPANIES ACT (AS REVISED)  
OF THE CAYMAN ISLANDS

COMPANY LIMITED BY SHARES

AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION  
OF

**TaiGen Biopharmaceuticals Holdings Limited**

(As adopted by Special Resolution passed by Members at a general meeting held on  
September 15, 2025)

1. The name of the Company is **TaiGen Biopharmaceuticals Holdings Limited**.
2. The registered office of the Company shall be at the offices of Maples Corporate Services Limited, PO Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands or at such other place as the Board may from time to time decide.
3. The objects for which the Company is established are unrestricted and shall include, but without limitation, the following:
  - (a) (i) To carry on the business of an investment company and to act as promoters and entrepreneurs and to carry on business as financiers, capitalists, concessionaires, merchants, brokers, traders, dealers, agents, importers and exporters and to undertake and carry on and execute all kinds of investment, financial, commercial, mercantile, trading and other operations.
  - (ii) To carry on whether as principals, agents or otherwise howsoever the business of realtors, developers, consultants, estate agents or managers, builders, contractors, engineers, manufacturers, dealers in or vendors of all types of property including services.
  - (b) To exercise and enforce all rights and powers conferred by or incidental to the ownership of any shares, stock, obligations or other securities including without prejudice to the generality of the foregoing all such powers of veto or control as may be conferred by virtue of the holding by the Company of some special proportion of the issued or nominal amount thereof, to provide managerial and other executive, supervisory and consultant services for or in relation to any company in which the Company is interested upon such terms as may be thought fit.
  - (c) To purchase or otherwise acquire, to sell, exchange, surrender, lease, mortgage, charge, convert, turn to account, dispose of and deal with real and personal property and rights of all kinds and, in particular, mortgages, debentures, produce, concessions, options, contracts, patents, annuities, licences, stocks, shares, bonds, policies, book debts, business concerns, undertakings, claims, privileges and choses in action of all kinds.
  - (d) To subscribe for, conditionally or unconditionally, to underwrite, issue on commission or otherwise, take, hold, deal in and convert stocks, shares and securities of all kinds and to enter into partnership or into any arrangement for sharing profits, reciprocal concessions or cooperation with any, person or company and to promote and aid in promoting, to constitute, form or organize any company syndicate or partnership of any kind, for the

purpose of acquiring and undertaking and property and liabilities of the Company or of advancing, directly or indirectly, the object of the Company or for any other purpose which the Company may think expedient.

- (e) To stand surety for or to guarantee, support or secure the performance of all or any of the obligations of any person, firm or company whether or not related to or a Subsidiary of the Company in any manner and whether by personal covenant or by mortgage, charge or lien upon the whole or any part of the undertaking, property and assets of the Company, both present and future, including its uncalled capital or by any such method and whether or not the Company shall receive valuable consideration thereof.
- (f) To engage in or carry on any other lawful trade, business or enterprise which may at any time appear to the Board of the Company capable of being conveniently carried on in conjunction with any of the aforementioned businesses or activities or which may appear to the Board or the Company likely to be profitable to the Company.

In the interpretation of this Memorandum of Association in general and of this Clause 3 in particular no object, business or power specified or mentioned shall be limited or restricted by reference to or inference from any other object, business or power, or the name of the Company, or by the juxtaposition of two or more objects, businesses or powers and that, in the event of any ambiguity in this clause or elsewhere in this Memorandum of Association, the same shall be resolved by such interpretation and construction as will widen and enlarge and not restrict the objects, businesses and powers of and exercisable by the Company.

4. Except as prohibited or limited by the Companies Act, the Company shall have full power and authority to carry out any object and shall have and be capable of from time to time and at all times exercising any and all of the powers at any time or from time to time exercisable by a natural person or body corporate in doing in any part of the world whether as principal, agent, contractor or otherwise whatever may be considered by it necessary for the attainment of its objects and whatever else may be considered by it as incidental or conducive thereto or consequential thereon, including, but without in any way restricting the generality of the foregoing, the power to make any alterations or amendments to this Memorandum of Association and the Articles of Association of the Company considered necessary or convenient in the manner set out in the Articles of Association of the Company, and the power to do any of the following acts or things, viz: to pay all expenses of and incidental to the promotion, formation and incorporation of the Company; to register the Company to do business in any other jurisdiction; to sell, lease or dispose of any property of the Company; to draw, make, accept, endorse, discount, execute and issue promissory notes, debentures, bills of exchange, bills of lading, warrants and other negotiable or transferable instruments; to lend money or other assets and to act as guarantors; to borrow or raise money on the security of the undertaking or on all or any of the assets of the Company or without security; to invest monies of the Company in such manner as the Board determines; to promote other companies; to sell the undertaking of the Company for cash or any other consideration; to distribute assets in specie to Members of the Company; to make charitable or benevolent donations; to pay pensions or gratuities or provide other benefits in cash or kind to Directors, officers and employees, past or present; to purchase Directors and officers liability insurance and to carry on any trade or business and generally to do all acts and things which, in the opinion of the Company or the Board, may be conveniently or profitably or usefully acquired and dealt with, carried on, executed or done by the Company in connection with the business aforesaid PROVIDED THAT the Company shall only carry on the businesses for which a license is required under the laws of the Cayman Islands when so licensed under the terms of such laws.
5. The liability of each Member is limited to the amount from time to time unpaid on such Member's shares.
6. The share capital of the Company is US\$1,122,514.160 divided into 1,122,514,160 shares of Common Shares of a nominal or par value of US\$0.001 each with power for the Company insofar as is permitted

by law, to redeem or purchase any of its shares and to increase or reduce the said capital subject to the provisions of the Companies Act and the Articles of Association and to issue any part of its capital, whether original, redeemed or increased with or without any preference, priority or special privilege or subject to any postponement of rights or to any conditions or restrictions and so that unless the conditions of issue shall otherwise expressly declare every issue of shares whether declared to be preference or otherwise shall be subject to the powers hereinbefore contained PROVIDED ALWAYS that, notwithstanding any provision to the contrary contained in this Memorandum of association, the Company shall have no power to issue bearer shares, warrants, coupons or certificates or to convert or re-classify any issued or unissued shares with nominal or par value into issued or unissued shares without nominal or par value (whether by repurchase or otherwise) or to issue shares without nominal or par value.

7. If the Company is registered as exempted, its operations will be carried on subject to the provisions of Section 174 of the Companies Act and, subject to the provisions of the Companies Act and the Articles of Association, it shall have the power to register by way of continuation as a body corporate limited by shares under the laws of any jurisdiction outside the Cayman Islands and to be deregistered in the Cayman Islands.

THE COMPANIES ACT (AS REVISED)  
OF THE CAYMAN ISLANDS  
(AS REVISED)

EXEMPTED COMPANY LIMITED BY SHARES

AMENDED AND RESTATED ARTICLES OF ASSOCIATION  
OF

**TaiGen Biopharmaceuticals Holdings Limited**

(As adopted by Special Resolution passed by the Members at a general meeting held on  
September 15, 2025)

1. In these Articles Table A in the Schedule to the Statute does not apply and, unless there be something in the subject or context inconsistent therewith,

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| "Affiliate"                                    | has the meaning attributed to it in the ROC Company Law.  |
| "Acquisition"                                  | refers to an act wherein a company acquiring shares, business or assets of another company in exchange for shares, cash or other assets.                        |
| "Applicable Law"                               | means the laws of the ROC, the rules of the Designated Stock Market, the Statute or such other rules or legislation applicable to the Company.                  |
| "Approved Stock Exchange"                      | means a stock exchange listed in the Fourth Schedule to the Statute.  |
| "Articles"                                     | means the Articles as originally framed or as from time to time altered by Special Resolution.  |
| "Audit Committee"                              | means the audit committee formed pursuant to the ROC Securities Regulation.   |
| "Board" or "Board of Directors" or "Directors" | means the directors of the Company for the time being, or as the case may be, the directors assembled as a board (including Independent Directors).             |
| "Commission"                                   | means the Financial Supervisory Commission of the ROC or any other authority for the time being administering the Securities and Exchange Act of the ROC.       |
| "Common Seal"                                  | means the seal of the Company (if adopted) including any one or more duplicate seals, for use in the Cayman Islands or in any place outside the Cayman Islands. |
| "Company"                                      | means the above named Company.  |
| "Companies Act"                                | means the Companies Act (As Revised) of the Cayman Islands.   |

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| "Compensation Committee"                              | means the compensation committee formed by the Board pursuant to the ROC Securities Regulation.   |
| "Capital Reserves"                                    | means the Share Premium Account, income from endowments received by the Company, capital redemption reserve, profit and loss account and other reserves generated in accordance with generally accepted accounting principles.  |
| "Cumulative Voting"                                   | means the voting mechanism for an election of a Director and / or Directors as described in Article 67.   |
| "Debenture"   | means debenture stock, mortgages, bonds and any other such securities of the Company whether constituting a charge on the assets of the Company or not.   |
| "Delisting"   | means (a) the delisting of the Shares registered or listed on any Designated Stock Market as a result of a Merger in which the Company will dissolve, general assumption (as defined in the Applicable Listing Rules), share swap (as defined in the Applicable Listing Rules) or spin-off (as defined in the Applicable Listing Rules); and (b) the shares of the surviving company in the Merger, the transferee company in the general assumption or the existing company or newly-incorporated company in the share swap or spin-off will not be registered or listed on any Designated Stock Market. |
| "Designated Stock Market"                             | means the Taiwan Stock Exchange Corporation or the Taipei Exchange in Taiwan.   |
| "Director"  | means any member of the Board of Directors (including the Independent Director) for the time being of the Company.  |
| "Dividend"  | includes bonus.   |
| "Family Relationship within Second Degree of Kinship" | in respect of a person, means another person who is related to the first person either by blood or by marriage of a member of the family and within the second degree to include but not limited to the parents, siblings, grandparents, children and grandchildren of the person as well as spouse's parents, siblings and grandparent.  |
| "Independent Director"                                | as defined in the ROC SEA and rules and regulations promulgated thereunder;   |
| "Joint Operation Contract"                            | a contract between the Company and one or more person(s) or entit(ies) where the parties to the contract agree to pursue the same business venture and jointly bear losses and enjoy profits arising out of such business venture in accordance with the terms of such contract.  |

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| "Lease Contract"                    | means a contract or arrangement between the Company and any other person(s) pursuant to which such person(s) lease or rent from the Company the necessary means and assets to operate a material or substantial part of the business of the Company in the name of such person and for the benefits of such person, and as consideration, the Company receives a pre-determined compensation from such person.  |
| "Litigious and Non-Litigious Agent" | means a person appointed by the Company pursuant to the Applicable Law as the Company's process agent for purposes of service of documents in the relevant jurisdiction.  |
| "Management Contract"               | means a contract or arrangement between the Company and any other person(s) pursuant to which such person(s) manage and operate the business of the Company in the name of the Company and for the benefits of the Company, and as consideration, such person(s) received a pre-determined compensation while the Company continues to be entitled to the profits (or losses) of such business.   |
| "Managing Director"                 | means a Director who, by virtue of an agreement with the Company or of a resolution passed by the Company in general meeting or by the Board or by virtue of the Memorandum or Articles, is entrusted with substantial powers of management which would not be otherwise exercisable by him, and includes a Director occupying the position of Managing Director, by whatever name called.  |
| "Member"                            | shall bear the meaning as ascribed to it in the Statute.  |
| "Memorandum "                       | means the memorandum of association of the Company as may from time to time be amended;   |
| "Merger"                            | means a transaction whereby: <ul style="list-style-type: none"> <li>(a) (i) all of the companies participating in such transaction are dissolved, and a new company is incorporated to generally assume all rights and obligations of the dissolved companies; or (ii) all but one company participating in such transaction are dissolved, and the surviving company generally assumes all rights and obligations of the dissolved companies, and in each case the consideration for the transaction being the shares of the surviving or newly incorporated company or any other company, cash or other assets; or</li> <li>(b) other forms of mergers and acquisitions which fall within the definition of "merger and/or consolidation" under the Statute or Applicable Law.</li> </ul> |
| "Month"                             | means calendar month.   |

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| "Ordinary Resolution"         | means a resolution passed at a general meeting (or, if so specified, a meeting of Members holding a class of Shares) of the Company of which a quorum in accordance with Article 35 is present by a majority of more than one-half of the votes cast by such Members as, being entitled so to do, vote in person, or in the case of any Member being a corporation, by its duly authorised representative, or where proxies are allowed, by proxy; |
| "Paid-up"                     | means paid-up and/or credited as paid-up.  |
| "Registered Office"           | means the registered office for the time being of the Company.   |
| "Register of Members"         | means the register of Members of the Company maintained in accordance with the Statute and Applicable Law.   |
| "Restricted Shares"           | has the meaning given thereto in Article 7.  |
| "ROC"                         | means the Republic of China.   |
| "ROC Company Law"             | means the Company Law of the ROC as amended and every statutory modification or re-enactment thereof for the time being in force.  |
| "ROC SEA"                     | means the Securities and Exchange Act of the ROC as amended and every statutory modification or re-enactment thereof for the time being in force.  |
| "ROC Securities Regulation"   | means the Securities and Exchange Act of the ROC and the rules and regulations promulgated thereunder.   |
| "Rules of Audit Committee"    | means rules of Audit Committee of the Company, as amended or substituted from time to time as prescribed in the Applicable Law.  |
| "Seal"                        | means the Common Seal of the Company and includes every duplicate seal.  |
| "Secretary"                   | includes an Assistant Secretary and any person appointed to perform the duties of Secretary of the Company.  |
| "Share"                       | includes a fraction of a share.  |
| "Shareholders' Service Agent" | means the agent licensed by Taiwan authorities to provide certain shareholders services in accordance with the Applicable Law to the Company.  |
| "Share Premium Account"       | means the share premium account established in accordance with these Articles and the Statute.   |
| "Solicitor"                   | means any Member, a trust enterprise or a securities agent mandated by Member(s), who solicits an instrument of proxy from any other Member to appoint him/it as a proxy to attend and vote at a general meeting, pursuant to the Applicable Law.  |

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| "Special Resolution"               | means a resolution passed at a general meeting (or, if so specified, a meeting of Members holding a class of Shares) of the Company of which a quorum in accordance with Article 35 is present by a majority of at least two-thirds of the vote cast by such Member as, being entitled so to do, vote in person or, in the case of such Members as are corporations, by their respective duly authorised representative or, where proxies are allowed, by proxy at a general meeting of which the quorum is present, specifying (without prejudice to the power contained in these Articles to amend the same) the intention to propose the resolution as a special resolution.   |
| "Statute"                          | means the Companies Act of the Cayman Islands as amended and every statutory modification or re-enactment thereof for the time being in force.  |
| "Subsidiary"                       | any other person or entity that directly, or indirectly through one or more intermediaries, is controlled by, or is under common control with the Company. For the purposes of this definition, "control" (including the terms "controlling", "controlled by" and "under common control with"), shall mean the possession, directly or indirectly, of the power to direct or cause the direction of the management policies of the Company, whether through ownership of voting securities, by contract, agency or otherwise;   |
| "Supermajority Resolution"         | means a resolution adopted by a majority vote cast by the Members, as being entitled to do so, vote in person or where proxies are allowed, by proxy, at a general meeting attended by Members who represent two-thirds or more of the total issued Shares of the Company or, if the total number of Shares represented by the Members present at the general meeting is less than two-thirds of the total outstanding Shares of the Company, but more than one-half of the total issued Shares of the Company, means instead, a resolution adopted at such general meeting by two-thirds or more of the Members, as being entitled to do so, vote in person or where proxies are allowed, by proxy, at such general meeting. |
| "Supermajority Special Resolution" | means a Special Resolution approved by Members holding at least two-thirds (2/3) of the Shares in issue at the time of the general meeting.   |
| "Treasury Shares"                  | means Shares that were previously issued but were purchased, redeemed, otherwise acquired by or surrendered to the Company which are held by the Company and not cancelled.   |
| "Written" and "In Writing"         | include all modes of representing or reproducing words in visible form.   |

Words importing the singular number only include the plural number and vice versa.

Words importing the masculine gender only include the feminine gender.

Words importing persons only include corporations.

2. The business of the Company may be commenced as soon after incorporation as the Board shall see fit, notwithstanding that part only of the Shares may have been allotted.
3. The Board may pay, out of the capital or any other monies of the Company, all expenses incurred in or about the formation and establishment of the Company including the expenses of registration.

### **CERTIFICATES FOR SHARES**

4. Shares of the Company may be issued in uncertificated/scripless form. If Shares are issued in certificated forms, certificates representing Shares of the Company shall be in such form as shall be determined by the Board. Such certificates may be under Seal. All certificates for Shares shall be consecutively numbered or otherwise identified and shall specify the Shares to which they relate. The name and address of the person to whom the Shares represented thereby are issued, with the number of Shares and date of issue, shall be entered in the register of Members of the Company. All certificates surrendered to the Company for transfer shall be cancelled and no new certificate shall be issued until the former certificate for a like number of Shares shall have been surrendered and cancelled. The Board may authorize certificated to be issued with the seal and authorised signature(s) affixed by some method or system of mechanical process.
- 4A. In the event the Board resolves that Share certificates shall be issued pursuant to Article 4 hereof, the Company shall deliver the Share certificates to the subscribers within thirty (30) days from the date such Share certificates may be issued pursuant to the Statute, the Memorandum of Association, the Articles, and the rules of Designated Stock Market, and shall make a public announcement prior to the delivery of such Share certificates pursuant to the rules of Designated Stock Market.
5. Notwithstanding Article 4 of these Articles, if a Share certificate be defaced, lost or destroyed, it may be renewed on payment of a fee of one dollar (US\$1.00) or such less sum and on such terms (if any) as to evidence and indemnity and the payment of the expenses incurred by the Company in investigating evidence, as the Board may prescribe.
6. Share certificates may not be issued in bearer form.

### **ISSUE OF SHARES**

7. (a) Subject to the requirements of these Articles and Applicable Law, the issuance of Shares or securities shall be at the disposal of the Board of Directors provided that the issuance must be approved by a majority vote cast at a meeting of the Board with two-thirds (2/3) or more of the total number of Directors present and where Shares carrying any deferred, additional or special rights are proposed to be issued, such issuance shall require the approval of the Members in accordance with Article 7(b) below. Subject to the foregoing, the Board may offer, allot, grant options over, or otherwise dispose of them to such persons, on such terms and conditions as the Board may in their absolute discretion determine, but so that no Share shall be issued at a discount, except in accordance with the provisions of the Statute.
- (b) Subject to these Articles and to any resolution of the Members to the contrary, the rules of the Designated Stock Market, and without prejudice to any special rights previously conferred on the holders of any existing Shares or class of Shares, where the Board proposes to issue any Share that carry any deferred, additional or special rights (including the issue or grant of options, warrants and other rights, renounceable or otherwise in respect of such Shares), such issuance shall be subject to the prior approval of the Members by way of Special Resolution and the Members may by Special Resolutions approve the issuance of any Share with such preferred, deferred or other special rights or such restrictions, whether

in regard to Dividend, voting, return of capital, or otherwise, provided that no Share shall be issued at a discount except in accordance with the Statute; and , the Memorandum and these Articles shall thereupon be amended with the sanction of a Special Resolution to stipulate the rights, benefit and restriction of any such preferred or deferred Shares, including but not limited to the following terms, and the same shall apply to any variation of rights, benefit and restriction of such preferred or deferred Shares:

- (i) number of the preferred or deferred Shares issued by the Company and the number of the preferred or deferred Shares the Company is authorized to issue;
  - (ii) order, fixed amount or fixed ratio of allocation of dividends and bonus on the preferred or deferred Shares;
  - (iii) order, fixed amount or fixed ratio of allocation of surplus assets of the Company;
  - (iv) order of or restriction on the voting right(s) (including declaring no voting rights whatsoever) of a holder of the preferred or deferred Shares;
  - (v) other matters concerning rights, benefit and restriction incidental to the preferred or deferred Shares; and
  - (vi) the method by which the Company is authorized or compelled to redeem the preferred or deferred Shares, or a statement that redemption rights shall not apply.
- (c) The Company may resolve by a Supermajority Resolution to issue Shares with restrictions on transferability and/or other rights (“Restricted Shares”) to employees of the Company and its Subsidiary(ies). In respect of the issuance of Restricted Shares for employees, the number of Shares to be issued, issue price, issue conditions and other matters shall be subject to the Applicable Law.
8. (a) The Company shall maintain a register of its Members which may be kept outside the Cayman Islands at such place as the Board shall approve and every Member shall be entitled, without payment, to a certificate of the Company specifying the Share or Shares held by him and the amount paid up thereon after the name of Member is entered in the Register of Members in respect of such Shares acquired by such Member. The Company shall, within thirty (30) days from the date that the name of a Member is entered in the Register of Members in respect of such Shares subscribed by such Member, issue Share certificates in accordance with these Articles and deliver the Share certificates to the Members, unless the Shares of the Company are issued in scripless form. In respect of a Share or Shares held jointly by several persons, the Company shall not be bound to issue more than one certificate, and delivery of a certificate for a Share to one of several joint holders shall be sufficient delivery to all.
- (b) Where the Shares are issued in scripless form and where applicable, the Company shall, within thirty (30) days from the date that the name of a Member is entered in the Register of Members in respect of such Shares subscribed by such Member, procure and instruct the relevant depository or clearing house to make the necessary book entries to reflect the entitlement of the relevant Member in accordance with Applicable Law. The Company shall publicly announce in the matter permitted by Applicable Law the time and procedure for Members to collect the Share certificates. Subject to the Applicable Law, so long as the Shares are listed on the Designated Stock Market, the Company shall issue the Shares in scripless form provided that the Company shall register with the securities central depository in Taiwan.
- (c) The Board may cause to be kept in any country or territory one or more branch registers of such category or categories of members as the Board may determine from time to time and any branch register shall be deemed to be part of the Company’s register of members.
- (d) Any register maintained by the Company in respect of listed Shares, which are defined as the Shares of the Company traded or listed on an Approved Stock Exchange, may be kept by recording the particulars set out in section 40 (as amended from time to time) of the Statute in a form otherwise than legible if such recording otherwise complies with the laws applicable to and the rules and regulations of the relevant Approved Stock Exchange provided that if a listed Shares register is maintained, the Company must also maintain, in respect of any Shares of the Company which are not listed Shares, a separate register of members in

accordance with section 40 (as amended from time to time) of the Statute.

9. Subject to Article 9A, notwithstanding any other provision in these Articles, all Shares of the Company must be fully paid for or credited as fully paid up upon issue.
- 9A. If a subscriber fails to pay any call or instalment of call with respect of any Shares on the day appointment for payment, the Directors may, at any time thereafter during such time as any part of such call or instalment remains unpaid, serve a notice on him requiring payment of so much of the call or instalment as is unpaid, together with any interest which may have accrued, within a period of not less than 1 month from the date of the notice given by the Directors. The notice shall name a further day (not earlier than the expiration of aforesaid one month or longer period from the date of the notice) on or before which the payment required by the notice is to be made, and shall state that in the event of non-payment at or before the time appointed the Shares in respect of which the call was made will be liable to be forfeited. If the requirements of any such notice as aforesaid are not complied with, any Share in respect of which the notice has been given may at any time thereafter, before the payment required by notice has been made, be forfeited by a determination of the Directors to that effect. A forfeited Share may be sold or otherwise disposed of on such terms and in such manner as the Directors think fit, and at any time before a sale or disposition the forfeiture may be cancelled on such terms as the Directors think fit. A person whose Shares have been forfeited shall cease to be a Member in respect of the forfeited Shares, but shall, notwithstanding, remain liable to pay to the Company all moneys which at the date of forfeiture were payable by him to the Company in respect of the Shares forfeited, but his liability shall cease if and when the Company receives payment in full of the amount unpaid on the Shares forfeited. The provisions of these Articles as to forfeiture shall apply in the case of non-payment of any sum which by the terms of issue of a Share becomes due and payable, whether on account of the amount of the Share, or by way of premium, as if the same had been payable by virtue of a call duly made and notified. Under the aforesaid circumstances, compensation for loss or damage, if any, may still be claimed against such defaulting Member.

#### **TRANSFER OF SHARES**

10. All transfers of Shares which are in certificated form may be effected by transfer In Writing in any usual form or in any other form which the Board may approve and shall be executed by or on behalf of the transferor and, unless the Share is fully paid up, by or on behalf of the transferee. Without prejudice to the last preceding Article, the Board may also resolve, either generally or in any particular case, upon request by either the transferor or transferee, to accept mechanically executed transfers.
11. Any transfer in respect of Shares of the Company which are traded or listed on an Approved Stock Exchange may be evidenced and transferred in accordance with the laws applicable to and the rules and regulations of the relevant Approved Stock Exchange that are or shall be applicable to such Shares of the Company which are traded or listed on such an Approved Stock Exchange.
12. The registration of transfers may be suspended at such time in accordance with Article 22, or otherwise for such periods as the Board may from time to time determine appropriate subject to the requirements of the Articles and the Applicable Laws.

#### **REDEEMABLE SHARES AND REPURCHASE OF SHARES**

13. Subject to the compliance with the Applicable Law,
  - (a) Subject to the provisions of the Statute and the Memorandum of Association, Shares may be issued on the terms that they are, or at the option of the Company or the holder are, to be

- redeemed on such terms and in such manner as the Company, before the issue of the Shares, may by Special Resolution determine.
- (b) Subject to the Statute, the Company's Memorandum and these Articles and, where applicable, the rules of the Designated Stock Market and/or any competent regulatory authority, the Company shall have the power to purchase or otherwise acquire its own Shares, including a purchase of Shares in connection with Article 62 and to accept the surrender of its fully paid up Shares without consideration, and such power shall be exercisable by the Board upon such terms and subject to such conditions as it thinks fit and any determination by the Board of the manner of purchase shall be deemed authorised by these Articles for purposes of the Statute. For so long as the Shares are listed on the Designated Stock Market, the purchase of the Shares by the Company shall be subject to the ROC Securities Regulation. The Company may make payments in respect of the purchase of its Shares out of capital or out of any other account or fund legally available in accordance with the Statute.
  - (c) [Deleted]
  - (d) Shares that the Company purchases, redeems or acquires (by way of surrender or otherwise) may be cancelled immediately or held as Treasury Shares in accordance with the Statute and on such terms and conditions as determined by the Board. In the event that the Board do not resolve that the relevant Shares are to be held as Treasury Shares, such Shares shall be cancelled.
  - (e) [Deleted]
  - (f) The Company shall be entered in the Register as the holder of the Treasury Shares provided that:
    - (i) the Company shall not be treated as a Member for any purpose and shall not exercise any right in respect of the Treasury Shares, and any purported exercise of such a right shall be void;
    - (ii) any Treasury Share shall not be voted, directly or indirectly, at any meeting of the Company and shall not be counted in determining the total number of issued Shares at any given time, whether for the purposes of these Articles or the Statute.
    - (iii) subject to other provisions in these Articles, Treasury Shares may be disposed of, transferred or cancelled by the Company on such terms and conditions as determined by the Board.
  - (g) Without prejudice to the generality of Article 13(f)(iii) and subject to compliance with the Statute, the Company may transfer the Treasury Shares to the employees of the Company and/or of the Company's Subsidiary(ies), and the Board may impose a lock-up period restricting the transfer of any Treasury Shares transferred to the employees pursuant to this Article 13(g) for a term of up to two (2) years.
  - (h) [Deleted]
  - (i) Subject as aforesaid, the Board may determine, as they think fit all questions that may arise concerning the manner in which the redemption of the Shares shall or may be effected.
  - (j) Subject to Applicable Law and the requirements of these Articles, the Company may, by a majority vote cast at a meeting of the Board at which two thirds (2/3) or more of the total number of Directors are present, grant such number of employee stock options, which together with all the outstanding employee stock options, represents up to fifteen percent (15%) of the Company's outstanding Shares as at the date of the resolution, and set forth the terms of employee stock option issuance and exercise plan. An employee stock option shall not be transferrable, except through transfer by inheritance or intestacy.

#### **VARIATION OF RIGHTS OF SHARES**

- 14. (a) If at any time the Share capital of the Company is divided into different classes of Shares, the rights attached to any class (unless otherwise provided by the terms of issue of the Shares of that class) may, whether or not the Company is being wound up, be varied with the sanction of a Special Resolution passed at a general meeting of the holders of the Shares of that class.

- (b) The provisions of these Articles relating to general meetings shall apply to every such general meeting of the holders of one class of Shares.
15. The rights conferred upon the holders of the Shares of any class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the Shares of that class, be deemed to be varied by the creation or issue of further Shares ranking *pari passu* therewith.

#### **NON-RECOGNITION OF TRUSTS**

16. No person shall be recognized by the Company as holding any Share upon any trust and the Company shall not be bound by or be compelled in any way to recognise (even when having notice thereof) any equitable, contingent, future, or partial interest in any Share, or any interest in any fractional part of a Share, or (except only as is otherwise provided by these Articles or the Statute) any other rights in respect of any Share except an absolute right to the entirety thereof in the registered holder.

#### **REGISTRATION OF EMPOWERING INSTRUMENTS**

17. The Company shall be entitled to charge a fee not exceeding one dollar (US\$1.00) on the registration of every probate, letters of administration, certificate of death or marriage, power of attorney, notice in lieu of distringas, or other instrument.

#### **TRANSMISSION OF SHARES**

18. In case of the death of a Member, the survivor or survivors where the deceased was a joint holder, and the legal personal representatives of the deceased where he was a sole holder, shall be the only persons recognized by the Company as having any title to his interest in the Shares, but nothing herein contained shall release the estate of any such deceased holder from any liability in respect of any Shares which had been held by him solely or jointly with other persons.
19. (a) Any person becoming entitled to a Share in consequence of the death or bankruptcy or liquidation or dissolution of a Member (or in any other way than by transfer) may, upon such evidence being produced as may from time to time be required by the Board and subject as hereinafter provided, elect either to be registered himself as holder of the Share or to make such transfer of the Share to such other person nominated by him as the deceased or bankrupt person could have made and to have such person registered as the transferee thereof, but the Board shall, in either case, have the same right to decline or suspend registration as they would have had in the case of a transfer of the Share by that Member before his death or bankruptcy as the case may be.
- (b) If the person so becoming entitled shall elect to be registered himself as holder he shall deliver or send to the Company a notice In Writing signed by him stating that he so elects.
20. A person becoming entitled to a Share by reason of the death or bankruptcy or liquidation or dissolution of the holder (or in any other case than by transfer) shall be entitled to the same Dividends and other advantages to which he would be entitled if he were the registered holder of the Share, except that he shall not, before being registered as a Member in respect of the Share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the Company PROVIDED HOWEVER that the Board may at any time give notice requiring any such person to elect either to be registered himself or to transfer the Share and if the notice is not complied with within ninety days the Board may thereafter withhold payment of all Dividends, bonuses or other monies payable in respect of the Share until the requirements of the notice have been complied with.

**AMENDMENT OF MEMORANDUM OF ASSOCIATION, CHANGE OF LOCATION OF REGISTERED OFFICE & ALTERATION OF CAPITAL**

21. (a) Subject to and in so far as permitted by the provisions of the Statute, the Company may from time to time by Special Resolution alter or amend its Memorandum of Association to:
- (i) increase the share capital by such sum to be divided into Shares of such nominal or par value (but not without nominal or par value) as the resolution shall prescribe and with such rights, priorities and privileges annexed thereto, as the Company in general meeting may determine.
  - (ii) consolidate any of its Shares into Shares of larger nominal or par value than its existing Shares;
  - (iii) subdivide its existing Shares or any of them into Shares of smaller nominal or par value ; or
  - (iv) cancel any Shares which at the date of passing of the resolution have not been taken or agreed to be taken by any person.
- (b) All new Shares created hereunder shall be subject to the same provisions with reference to the same provisions as the Shares in the original share capital.
- (c) Subject to the provisions of the Statute, the Company may by Special Resolution change its name or alter its objects.
- (d) Subject to the provisions of the Statute, the Company may by Special Resolution reduce its Share capital or any capital redemption reserve fund in any manner permitted by the Statute.
- (e) Subject to the provisions of the Statute, the Company may by resolution of the Board change the location of its Registered Office.
- 21A. (a) The Shares reduced following a capital reduction may not be cancelled unless a Special Resolution on capital reduction has been adopted by the Members; and capital reduction shall be effected based on the percentage of shareholding of the Members pro rata.
- (b) Subject to the approval by the Grand Court of the Cayman Islands and the Applicable Law, the Company reducing its capital may return Share capital to Members by properties other than cash provided that the returned property and the amount of such substitutive capital contribution shall require a Special Resolution of the Members and consent from the Members who receive such property.
- (c) The Board shall first have the value of such property and the amount of such substitutive capital contribution set forth in the preceding paragraph audited and certified by a certified public accountant of the ROC before the general meeting.

**CLOSING REGISTER OF MEMBERS OF FIXING RECORD DATE**

22. The Register of Members shall be closed for sixty (60) days prior to the date the annual general meeting is scheduled to convene and thirty (30) days prior to the date the extraordinary general meeting is scheduled to convene. For the purpose of determining Members entitled to notice of or to vote at any such annual or extraordinary general meeting of Members or any adjournment thereof, the Board of the Company are entitled to fix a record date by reference to the proposed date of such annual or extraordinary general meeting of Members.
23. For the purpose of determining the Members entitled to receive payment of any Dividend or distribution, the Register of Members shall be closed for five (5) days prior to the date of the declaration of such Dividend or distribution in accordance with Article 111. Subject to the requirements of these Articles, Members whose names are recorded in the Register of Members upon commencement of the above closure period shall be entitled to receive payment of any Dividend or distribution, whichever the case may be.

## PRE-EMPTIVE RIGHTS OF EXISTING MEMBERS

24. Unless waived by an Ordinary Resolution of Members, the Company shall, when conducting any Share offering other than an issuance of Shares resulting from or in connection with any Merger, split-off, asset acquisition, group reorganisation, Share swap, Share subdivision, exercise of Share options, warrants or awards granted to employees, conversion of convertible securities or debt instruments, private placement or pursuant to resolutions of the Board passed conditionally or unconditionally before the date these Articles became effective, subject to the Employees Pre-emptive Rights (if any), grant to the Members pre-emptive rights (the "Members Pre-emptive Rights") to subscribe for new Shares of the Company in proportion respectively to their then shareholdings and advise Members, by public announcement in such manner as may be permitted by the Applicable Law and give notice to the Members of their pre-emptive rights. The Company may, if so resolved by the Board, grant to the employees (the "Employees Pre-emptive Rights") of the Company and/or of the Company's Subsidiary(ies) pre-emptive rights to subscribe for 10% to 15% of the total number of Shares offered in the abovementioned Share offering and the Members Pre-emptive Rights shall be made subject to the Employees Pre-emptive Rights; provided, however, that the Board may impose a lock-up period restricting the transfer of any Shares subscribed by the Employees pursuant to this Article 26 for a term of up to two (2) years.
25. The Company shall include in its notice to the Members an explanation relating to the Share offering and procedures as to how their pre-emptive rights may be exercised, and shall specify the terms and conditions (as determined by the Board in its absolute discretion) in accordance with which the Members may exercise their pre-emptive rights. The Company shall also indicate in the notice that Members' failure to exercise their pre-emptive right in the manner so specified (including failing to exercise pre-emptive rights prior to the deadline) shall be deemed a waiver to such right. Where an exercise of the pre-emptive rights may result in fractional entitlement, the fractional entitlements of two or more Members may be aggregated to jointly subscribe for one or more whole new Shares in the name of a single Member, subject to compliance with such discretions and terms and conditions as determined by the Board. Any Share not taken up in the Share offering may be offered by the Company to the public or for subscription by designated person(s).
26. When the Company conducts a share offering other than issuance of Shares resulting from or in connection with any Merger, split-off, asset acquisition, group reorganisation, Share swap, Share subdivision, exercise of Share options, warrants or awards granted to employees, conversion of convertible securities or debt instruments or private placement within the ROC in accordance with the ROC SEA and the ROC Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuer, unless the ROC competent authority deems the public offering of the new Shares unnecessary or inappropriate, ten percent (10%) or any greater percentage as resolved by the Members at a general meeting (if any) of the total number of new Shares to be issued shall be made available for public investors by way of public offering within the ROC in accordance with Applicable Law.
- 26A. [Deleted]:

## GENERAL MEETING

27. (a) The Company shall in each year hold a general meeting as its annual general meeting no later than six (6) Months after the close of each financial year. General meetings other than annual general meetings shall be called extraordinary general meetings.
- (b) Subject to compliance with the laws of the Cayman Islands, a meeting of the shareholders of the Company may be held via video conference or in such other manner as published by the Ministry of Economic Affairs. Where such meeting is held via video conference, a shareholder

- who has legally and validly attended such meeting via video conference shall be deemed to have attended the meeting in person.
- (c) General meetings of the Company shall be convened by the Board and may be held at such time and place as may be determined the Board. The physical general meeting shall be convened in the ROC, and may be convened outside the territory of the ROC only if an application has been submitted to the Designated Stock Market for approval within two (2) days after the date of the Board resolve to convene such meeting, and such approval has been obtained by the Company.
  - (d) When a general meeting is convened outside the territory of the ROC, the Company shall appoint an agent of stock affairs within the ROC to administer and handle affairs relating to voting by Members at such general meeting.
  - (e) To the maximum extent permitted under the laws of the Cayman Islands and the Statute, the Members may, by Ordinary Resolution, adopt or amend any rules and procedures, including the Procedural Rules of General Meeting of Members governing the general meeting of the Members. In the event of any inconsistency between the main content of these Articles and the Procedural Rules of General Meeting of Members, the Articles shall prevail to the extent required by any Applicable Law.
28. One or more Member(s) holding three percent (3%) or more of the total number of the outstanding voting Shares of the Company continuously for a period of one (1) year or more, by filing with the Company a Written proposal setting forth therein the subjects for discussion, consideration and approval and the reasons thereof, shall be entitled to request the Board to convene an extraordinary general meeting of the Company.
29. If the Board does not within fifteen (15) days after receiving the request duly proceed to call an extraordinary general meeting, the Member(s) making such request may convene an extraordinary general meeting by sending out a notice of general meeting in accordance with Article 30. The Board will not be required to prepare the manual referred to in Article 32 where a general meeting is convened by Member(s) according to this Article 29. Such meeting shall be held within the ROC and may be convened outside the territory of the ROC only if an application has been submitted to the Designated Stock Market for approval and such approval has been obtained. Subject to the aforesaid, a general meeting convened as aforesaid by requisitionists shall be convened in the same manner as nearly as possible as that in which general meetings are to be convened by the Board.

#### **NOTICE OF GENERAL MEETINGS**

30. At least thirty (30) days' notice of an annual general meeting and fifteen (15) days' notice for an extraordinary meeting (exclusive of the day on which the notice is served or deemed to be served, but inclusive of the day for which the notice is given) shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and, as far as practicable, the other business to be conducted at the meeting.
31. (a) Any notice or document, whether or not, to be given or issued under these Articles from the Company to a Member shall be In Writing or by cable, telex or facsimile transmission message or other form of electronic transmission or communication and any such notice and document may be served or delivered by the Company on or to any Member either personally or by sending it through the post in a prepaid envelope addressed to such Member at his registered address as appearing in the register of Members or at any other address supplied by him to the Company for the purpose or, as the case may be, by transmitting it to any such address or transmitting it to any telex or facsimile transmission number or electronic number or address or website supplied by him to the Company for the giving of notice to him or which the person transmitting the notice reasonably and bona fide believes at the relevant time will result in the notice being duly received by the Member or

may also be served by advertisement in appropriate newspapers in accordance with the requirements of the Designated Stock Market or, to the extent permitted by the applicable laws, by placing it on the Company's website or the website of the Designated Stock Market. In the case of joint holders of a Share all notices shall be given to that one of the joint holders whose name stands first in the register of Members and notice so given shall be deemed a sufficient service on or delivery to all the joint holders.

- (b) Any notice shall be deemed to have been served at the time when the same would be delivered in the ordinary course of transmission and, in proving such service, it shall be sufficient to prove that the notice was properly addressed and prepaid, if posted, and the time when it was posted, delivered to the courier or to the cable company or transmitted by telex, facsimile, electronic mail, or such other method as the case may be.
- (c) Notwithstanding anything to the contrary, for as long as the Company's Shares are listed on the Designated Stock Market, any requirement with respect to notice, including the manners and means of which such notice is sent, shall be in compliance with the Applicable Law and the rules of the Designated Stock Market.
- (d) The accidental omission to give notice of a general meeting to, or the non-receipt of notice of a meeting by any person entitled to receive notice shall not invalidate the proceedings of that meeting.
- (e) A notice may be given by the Company to person or persons which the Company has been advised are entitled to a Share or Shares in consequence of the death or bankruptcy of a Member by sending it through the post as aforesaid in a pre-paid letter addressed to them by name, or by the title of representatives of the deceased, or trustee of the bankrupt, or by any like description at the address supplied for that purpose by the persons claiming to be so entitled, or at the option of the Company by giving the notice in any manner in which the same might have been given if the death or bankruptcy had not occurred.
- (f) Notice of every general meeting shall be given in any manner hereinbefore authorised to:
  - (i) every person shown as a Member in the register of Members as of the record date for such meeting except that in the case of joint holders the notice shall be sufficient if given to the joint holder first named in the register of Members.
  - (ii) every person upon whom the ownership of a Share devolves by reason of his being a legal personal representative or a trustee in bankruptcy of a Member of record where the Member of record but for his death or bankruptcy would be entitled to receive notice of the meeting; and
- (g) No other person shall be entitled to receive notices of general meetings.

#### **MANUAL AND PROPOSAL FOR DISCUSSION**

- 32. (a) The Board shall prepare a manual setting out the agenda of a general meeting of Members (including all the subjects and matters to be resolved at the meeting) and for as long as the Company's Shares are listed on the Designated Stock Market shall make public announcement(s) in a manner permitted by Applicable Law to disclose the contents of such manual together with other information related to the said meeting at least twenty-one (21) days prior to the date of the relevant annual general meeting and at least fifteen (15) days prior to the date of the relevant extraordinary general meeting. Such manual shall at all times be distributed to the Members attending the general meeting in person, by proxy or by corporate representative(s) (where the Member is a corporation) at the general meeting. Notwithstanding the above, where the paid-in capital of the Company as of the last day of the most recent fiscal year exceeded NT\$ 2 billion or the foreign and PRC shareholders hold in aggregate more than 30% of issued Shares of the Company as recorded in the Register of Members as of the date of the annual general meeting held during the most recent fiscal year, the abovementioned manual together with other information related to the relevant general meeting shall be circulated electronically no later than 30 days before the date of the annual general meeting.

- (b) For as long as the Company's Shares are listed on the Designated Stock Market, the Board shall prepare, in electronic form, the notice of the general meeting, proxy instrument, matters for consideration and discussion, and where applicable, information relating to the election or removal of Directors, and shall upload such information to an electronic database designated by the Designated Stock Market thirty (30) days prior to a general annual meeting and fifteen (15) days prior to an extraordinary annual meeting. If the Company allows the Members to exercise the votes and cast the votes In Writing or by way of electronic transmission, the Company shall also send to the Members the information and documents as described in the preceding paragraph, together with the voting right exercise forms.
33. One or more Members holding in aggregate not less than one percent (1%) of the Company's total and outstanding Shares may submit a matter In Writing or by way of electronic transmission to the Company for discussion at an annual general meeting. The Company, for as long as the Company's Shares are listed on the Designated Stock Market, shall give a public notice in such manner as permitted by Applicable Law deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. A proposal submitted for discussion at an annual general meeting, at all times, shall be accepted unless one or more Members submitting such proposal holds less than one percent (1%) in aggregate of the Company's total and outstanding Shares, or where the proposal consists of a matter which does not constitute a lawful object for a resolution of a general meeting in accordance with or under the Applicable Laws, or where more than one matter is included in the proposal, or where the proposal submitted exceeds three hundred words, or where the proposal is not submitted within the specified period determined by the Board ; provided, however, that if the proposal submitted is to urge the Company to facilitate the public interest or perform social responsibility, the Board may accept that proposal and arrange for it being discussed at the annual general meeting. Subject to Article 34 and to the extent permitted under the Statue, a Member may, if so approved by the chairman of the relevant general meeting, bring forward any matter(s) during a general meeting for the consideration, discussion or approval by the Members at such general meeting, provided such matter(s) falls within the scope and directly relates to a matter included in the notice of general meeting.
34. Subject to these Articles, the following matters may not be considered, discussed or proposed for approval at a general meeting unless they have been included in the notice of general meeting with reasonable amount of explanation:
- (a) any election or removal of Directors;
  - (b) any amendment or modification to the Memorandum of Association or these Articles, including any change of the Company name;
  - (c) any reduction in share capital of the Company;
  - (d) application for de-registration as a public company;
  - (e) any dissolution, voluntary winding-up, Merger, split-up or share swap (as defined in the Applicable Listing Rules) of the Company;
  - (f) any proposal for the Company to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;
  - (g) transfer whole or any substantial part of the Company's business or assets;
  - (h) acquisition of whole of the business or assets of a third-party, which materially affects the operation of the Company;
  - (i) any issuance of equity-linked securities of the Company by way of private placement;
  - (j) to the extent permitted by Applicable Law, any proposal to approve a Director to engage in competitive activities with the Company;
  - (k) upon recommendation of the Board, any proposal to distribute part or all of its Dividends or bonus by way of issuance of new Shares;
  - (l) upon recommendation of the Board, any proposal to distribute the Capital Reserves arising from the profits, the income derived from the issuance of new Shares at a premium and standing to the credit of the Share Premium Account or the income from endowments received by the Company, in whole or in part by way of issuance of new Shares of the

- Company or by cash, to the then Members in proportion to the number of Shares being held by each of them;
- (m) transfer of Treasury Shares to the employees of the Company and/or of the Company's Subsidiary(ies) for a consideration that is less than the consideration paid by the Company in accordance with Article 13(g);
  - (n) any issuance of employee stock options pursuant to ROC Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuer referring to Article 56-1 of ROC Regulations Governing the Offering and Issuance of Securities by Securities Issuer;
  - (o) any issuance of Restricted Shares pursuant to ROC Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuer referring to Article 60-2 of ROC Regulations Governing the Offering and Issuance of Securities by Securities Issuer; and
  - (p) the Delisting.

### PROCEEDINGS AT GENERAL MEETINGS

- 35.
  - (a) Save as herein otherwise provided (in particular, Article 47) and subject to any additional requirements provided for under these Articles, one or more Members holding in the aggregate more than one-half (1/2) of the total issued Share capital of the Company present in person or by proxy and entitled to vote shall be a quorum for convening a general meeting. If the Company shall at any time have only one Member, one Member present in person or by proxy shall form a quorum for the transaction of business at any general meeting of the Company held during such time.
  - (b) No business shall be transacted at any general meeting unless a quorum of Members is present at the time that the meeting proceeds to business. If a quorum of Members is not present at the commencement time of a general meeting, the chairman of the general meeting may postpone the commencement time of the general meeting not more than twice provided that the total postponement time shall not exceed one hour from the original commencement time. If after two postponements the number of Shares represented by the attending Members has not yet constitute more than one-half (1/2) of the total issued Shares, the chairman shall announce the dissolution of the Meeting.
- 36.
  - (a) The chairman, if any, of the Board shall preside as chairman at every general meeting of the Company, or if there is no such chairman, or if he shall not be present, the Directors present shall elect one of their number to be chairman of the meeting.
  - (b) Any one or more Shareholders holding in aggregate more than half of the total number of the issued Shares of the Company for at least three (3) consecutive months may convene an extraordinary general meeting. The determination of the afore-mentioned holding period and number of Shares shall be based on the Shares held immediately prior to the relevant book close period.
  - (c) If at any general meeting no Director is willing to act as chairman or if no Director is present, the Members present shall choose one of their number to be chairman of the meeting.
  - (d) The Board of Directors or any person who is entitled to convene a general meeting pursuant to Article 36(b) above or under these Articles may demand the Company or its Shareholders' Service Agent to provide the Register of Members.
- 37. The Members may resolve to adjourn the meeting within five days in accordance with Article 182 of the ROC Company Act.
- 38. The agenda of the general meeting shall be set by the Board of Directors if it is convened by the Board of Directors. Unless otherwise resolved at the general meeting, a general meeting shall proceed in accordance with the agenda. Unless otherwise resolved at the general meeting, or in exceptional cases, when there are incidents that temporarily prevent the normal progress of the general meeting, the chairman may decide to temporarily suspend the meeting and announce, depending on the situation, the time that the meeting will resume, the chairman cannot announce

adjournment of the meeting before all items listed in the agenda are resolved. In case that the chairman adjourns the general meeting in violation of the Procedural Rules of General Meeting of Members, other members of the Board of Directors shall promptly assist the attending Members to elect, by a majority of votes represented by attending Members present in the Meeting, another person to serve as the chairman to continue the meeting in accordance with due procedures.

39. Resolutions made at a general meeting shall be compiled in the form of minutes. The chairman shall affix his/her signature or seal to the minutes, which shall be issued to Members within twenty (20) days after the end of the meeting. Minutes may be produced and issued to Members in electronic form. For as long as the Company's Shares are listed on the Designated Stock Market, the minutes may be issued to Members by means of a public notice in accordance with Article 31(a).

#### **VOTES OF MEMBERS**

40. A resolution shall be voted on by way of a poll. Subject to the provisions of the Statute and these Articles, any question proposed for the consideration of the Members at any general meeting shall be decided by way of an Ordinary Resolution, unless such question proposed is required to be decided by a Special Resolution or Supermajority Resolution pursuant to the provisions of these Articles or the Statute.
41. Voting at a general meeting shall be based on the number of Shares issued and held by the Members. On a poll, every Member present in person or by proxy and entitled to vote shall have one vote for each Share of which he is the holder.
42. In the case of joint holders of record the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint holders, and for this purpose seniority shall be determined by the order in which the names stand in the Register of Members.
43. A Member of unsound mind, or in respect of whom an order has been made by any court, having jurisdiction in lunacy, may vote by his committee, receiver, curator bonis, or other person in the nature of a committee, receiver or curator bonis appointed by that court, and any such committee, receiver, curator bonis or other persons may vote by proxy.
44. No Member shall be entitled to vote at any general meeting unless he is registered as a shareholder of the Company on the record date for such meeting nor other sums presently payable by him in respect of Shares in the Company have been paid.
45. To the extent required by the Applicable Law, the Member who bears a personal interest that may conflict with and impair the interests of the Company in respect of any matter proposed for consideration and approval at a general meeting shall abstain from voting any of the Shares that such Member should otherwise be entitled to vote in person, as a proxy for another Member or corporate representative with respect to the said matter, but all such Shares shall be counted in the quorum for the purpose of convening a general meeting pursuant to Article 35(a); provided that such Member shall not be counted as person being entitled to vote for such matter(s); the Shares of Members who are required to abstain from voting shall not be included in the total number of issued Shares voting on the relevant resolutions. To the extent that the Company has knowledge, any votes cast by or on behalf of such Member in contravention of the foregoing shall not be counted by the Company.
46. Shares of the Company held by the following persons and restricted stock or other stock without voting rights of the Company shall not carry any voting rights and shall not be counted in the total number of outstanding Shares of the Company which are entitled to vote for purposes of

convening a general meeting pursuant to Article 35(a):

- (a) the Company; or
  - (b) any entity in which the Company is legally or beneficially interested in more than fifty percent (50%) of its issued and voting Share capital or equity capital; or
  - (c) any entity in which the Company and (i) its holding company, (ii) its Subsidiary or (iii) any Subsidiary of its holding company are legally or beneficially interested in more than fifty percent (50%) of its issued and voting Share capital or equity capital.
47. Subject to any additional and applicable requirements under the Statute, the following matters require approval of the Members by way of a Supermajority Resolution:
- (a) any proposal of the Company to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contracts;
  - (b) any proposal to transfer or dispose of the whole or any substantial part of the Company's business or assets;
  - (c) any proposal to acquire the whole of the business or assets of a third-party, which will have material effect on the operations of the Company;
  - (d) upon recommendation of the Board, any proposal to distribute Dividends or other distributions in whole or in part by way of issuance of new Shares of the Company; for the avoidance of doubts, the allotment of bonus shares in connection with the Employees' Remunerations and Directors' Remunerations pursuant to Article 112 shall not require the approval of a Supermajority Resolution;
  - (e) any Merger, split-off or share swap (as defined in the Applicable Listing Rules) of the Company, provided that any Merger which falls within the definition of "merger and/or consolidation" under the Statute shall also be subject to the requirements of the Statute in addition to the requirements of these Articles;
  - (f) any issuance of Restricted Shares for employees; and
  - (g) any proposal for the Company's Shares to stop being publicly traded.

For the avoidance of doubt, in case a Merger general assumption, share swap or spin-off is a Delisting, Article 48 shall apply.

Where a Member was present at the general meeting but abstained from voting his/her Shares in accordance with Paragraph (b) of Article 61 in respect of any resolution relating to paragraph (e) of Article 47, such Shares which were present but not voted for or against such resolution shall not be counted in the total number of votes present at the meeting for such particular resolution.

48. The Company shall pass a Supermajority Special Resolution if the Company effects a Delisting in accordance with the Applicable Listing Rules.
49. Any corporation which is a Member of record of the Company may in accordance with its Articles or in the absence of such provision by resolution of its Board or other governing body authorizes such person as it thinks fit to act as its representative at any meeting of the Company or of any class of Members of the Company, and the person so authorized shall be entitled to exercise the same powers on behalf of the corporation which he represents as the corporation could exercise if it were an individual Member of record of the Company.

- 49A. (a) For so long as the Shares are listed on the Designated Stock Market, where a Member is a clearing house, depository, custodian and/or trustee (or its/their nominee(s) and, in each case, being a corporation, "Third Party Holder"), it may authorise such persons as it thinks fit to act as its representatives at any meeting of the Company or at any meeting of any class of Members provided that the authorisation shall specify the number and class of Shares in respect of which each such representative is so authorised. Each person so authorised under the provisions of these Articles shall be entitled to exercise the same rights and powers on behalf of the Third Party Holder as if such person was the registered holder of the Shares held by the Third Party Holder in respect of the number and class of Shares specified in the relevant authorisation.
- (b) To the extent permissible under the laws of the Cayman Islands

and these Articles, the qualifications, scopes, methods, procedures, and other details for the Member to exercise the voting rights under the preceding paragraph (a) shall be in compliance with the Applicable Law.

## PROXIES

50. Any Member entitled to attend and vote at a meeting of the Company shall be entitled to appoint another person as his proxy to attend and vote on behalf of him at a general meeting of the Company; provided that a Member, irrespective of how many Shares he holds, may only appoint one proxy to represent him and vote on his behalf. A proxy need not be a Member of the Company.
51. The instrument appointing a proxy shall be In Writing and shall be executed under the hand of the appointer or of his attorney duly authorised In Writing, or, if the appointer is a corporation under the hand of an officer or attorney duly authorised in that behalf. A vote given in accordance with the terms of an instrument of proxy shall be valid notwithstanding the previous death or insanity of the principal or revocation of the proxy or of the authority under which the proxy is given; provided that the Company has not been notified In Writing of such death, insanity or revocation as aforesaid at the address specified in the proxy form two (2) days before the date of the general meeting, or adjourned meeting, at which the proxy proposes to vote.
52. The instrument appointing a proxy shall be delivered to the place as is specified in the notice for that purpose not less than five (5) days before the time appointed for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote and in default, save with respect to the deemed appointment of the chairman as proxy under Article 55, the instrument of proxy shall not be treated as valid PROVIDED that the chairman of the meeting may in his discretion accept an instrument of proxy sent by telex or telefax upon receipt of telex or telefax confirmation that the signed original thereof has been sent.
53. Where multiple instruments of proxy are received by the Company from the same Member, the first Written duly executed and valid instrument of proxy received by the Company shall prevail, unless an explicit Written statement revoking the previous instrument(s) appointing a proxy is made in the subsequent duly executed and valid instrument of proxy received by the Company. The Board shall have the final discretion to determine which instrument of proxy shall be accepted where there is any dispute. After the service of a proxy to the Company, in case the Member issuing the said proxy intends to attend the general meeting of the Members in person or exercise his voting power and cast his votes In Writing or by way of electronic transmission, a proxy rescission notice shall be filed with the Company at the address specified in the proxy form at least two (2) days prior to the date of the general meeting of the Members as scheduled in the notice of the general meeting of the Members so as to rescind the proxy at issue, otherwise the voting power exercised by the authorized proxy at the meeting shall prevail.
54. Unless otherwise provided in these Articles, the instrument of proxy shall be deemed to confer authority to vote on any amendment of a resolution put to the meeting for which it is given as the proxy thinks fit. The instrument of proxy shall, unless the contrary is stated therein, be valid as well for any adjournment of the meeting as for the meeting to which it relates
55. To the extent permitted by Applicable Law and notwithstanding any provisions provided in these Articles, the Board shall allow Members not attending and voting at a general meeting in person, by proxy or by corporate representatives (where a Member is a corporation), to exercise their voting power and cast their votes by a Written instrument approved by the Board or by way of electronic transmission (as provided under the ROC Electronic Signatures Act) two (2) days prior to commencement of the general meeting. If the voting power may be exercised In Writing or by way of electronic transmission, the method for exercising the voting power shall be described

in the notice of the general meeting to be given to the Members. Those Members who have voted In Writing or by way of electronic transmission mentioned in the foregoing shall, for purposes of these Articles and the Statute, be deemed to have appointed the chairman of the general meeting as their proxy to vote their Shares at the general meeting in the manner directed by the Written instrument or electronic document. The chairman as proxy shall not have the power to exercise the voting rights of such Members with respect to any matters not referred to or indicated in the Written or electronic document and/or any amendment to resolution(s) proposed at the general meeting, and the Members shall be deemed to have waived their voting rights with respect to any extemporary matters or amendment to resolution(s) proposed at the general meeting. A Member shall submit his or her vote by way of Written ballot or electronic transmission to the Company at least two (2) days prior to the scheduled meeting date of the general meeting; whereas if two (2) or more such Written ballot or electronic transmission are submitted to the Company, the first Written ballot or transmission shall prevail unless it is expressly included in the subsequent vote by Written ballot or electronic transmission that the original vote submitted by Written ballot or electronic transmission be revoked.

56. Where a Member has exercised the voting power and has cast its votes by Written instrument or by way of electronics transmission intends to attend the meeting physically in person or via video conference, such Member shall send a separate Written declaration of intention to rescind and revoke the votes casted by way of Written instrument or electronic transmission to the Company, whichever was previously exercised by the Member, two (2) days prior to the date of the general meeting failing which, the Member shall be deemed to have waived his right to attend and vote at the relevant general meeting in person, the deemed appointment by the Member of the chairman as proxy shall remain valid and the Company shall not count any votes cast by such Member physically at the relevant general meeting.
57. A Member who is deemed to have appointed the chairman as proxy pursuant to Article 55 for purposes of casting his vote by Written instrument approved by the Board or by way of electronic transmission shall have the right to appoint another person as its proxy to attend the meeting, in which case the express appointment of another proxy shall be deemed to have revoked the deemed appointment of the chairman as proxy under Article 55 and the Company shall only count the vote(s) casted by such expressly appointed proxy at the meeting.
58. Except for an ROC trust enterprise or stock agency approved by the ROC competent authority, save with respect to the chairman being deemed appointed as proxy under Article 55, when a person acts as the proxy for two or more Members, the total number of voting Shares that the proxy may vote shall not exceed three percent (3%) of the total number of voting Shares of the Company; otherwise, such number of voting Shares in excess of the aforesaid threshold shall not be counted towards the number of votes cast for or against the relevant resolution or the number of voting Shares entitled to vote on such resolution but such Shares shall be included in the quorum. Upon such exclusion, the number of voting Shares being excluded and attributed to each Member represented by the same proxy shall be determined on a pro-rata basis based on the total number of voting Shares being excluded and for which the number of voting Shares that such Members have appointed the proxy to vote.
59. So long as the Shares are listed on Designated Stock Market, to the extent permissible under Applicable Law and subject to compliance with these Articles and the Statute, all matters concerning proxies and/or the solicitation of proxies by a Solicitor relating to the Shares of the Company shall comply with "ROC Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" and all other Applicable Laws and regulations, whether or not expressly provided for in these Articles.

## **ANNULMENT OF RESOLUTIONS**

60. To the extent permitted by Applicable Law, where the procedures for convening a general meeting or the proceedings of the general meeting contravene any applicable laws, regulations, ordinances, Applicable Law or these Articles, any Member may submit a petition within thirty (30) days from the date of such general meeting to a competent court having proper jurisdiction, including, the ROC Taipei District Court, if applicable, for annulment of such resolution.

#### **APPRAISAL RIGHT OF DISSENTING MEMBERS**

- 61.
- (a) Subject to the Statute, in the event any of the resolutions with respect to the paragraph (a), (b), or (c) of Article 47 is passed at a general meeting, any Member who has notified the Company In Writing of his objection to such proposal prior to such general meeting and subsequently raised his objection at the meeting may request the Company to purchase all of his Shares at the then prevailing fair value price within twenty (20) days after the date of the resolution.
  - (b) Subject to the Statute, in the event any resolution with respect to paragraph (e) of Article 47 to effect a Merger, split-off or share swap (as defined in the Applicable Listing Rules) of the Company or Acquisition is passed at a general meeting, the Member, who has expressed his dissent therefor, in writing or verbally (with a written record) before or during the general meeting and voted against or abstained from voting on such matter, may request the Company in writing, specifying the price of the Shares to be repurchased, to purchase all of his Shares at the then prevailing fair value price within twenty (20) days after the date of the resolution.
62. Subject to the above, the Member shall give Written notice to request the Company to acquire or purchase his Shares no later than twenty (20) days after the passing of a conditional or unconditional resolution approving any of the above matter(s) at the relevant general meeting, and shall state in such request the class and number of Shares that such Member requests the Company to repurchase.
63. If agreement on the price of the Shares can be reached between the Member and the Company, the Company shall, subject to compliance with these Articles and the Statute, repurchase and pay for the Shares within ninety (90) days from the date on which the resolution was passed. In case no agreement as to the purchase price is reached, the Company shall pay the fair price as determined by the Company to such Member within ninety (90) days from the date on which the resolution was adopted. If the Company fails to pay the agreed purchase price, the Company shall be deemed to agree to the price as requested by the Member. For the Member who requests the Company to purchase all of his Shares in accordance with Article 61(b), in the event the Company fails to reach such agreement with the Member within sixty (60) days after the date on which the resolution was adopted, the Company shall apply to the court for a ruling on the fair price against all the dissenting Members as the opposing party within thirty (30) days after such sixty-day period, and Taiwan Taipei District Court has the jurisdiction.
64. The payment of repurchase price to the Members shall be made at the same time against the delivery of the relevant Share certificate(s) and an instrument(s) of transfer (where the Shares are in certificated form) in respect of the Shares subject to such instrument(s) of transfer (where the Shares are in certificated form) for the repurchase being duly executed by such Member to the Company, and the date of transfer of such Shares shall be the date on which payment is made by the Company to the Member and the Register of Members of the Company shall be updated accordingly.
65. The request of a Member pursuant to Article 62 above shall become ineffective if the Company announces before completion of the purchase under Article 63 that the Company will not proceed

with the matters that such Member dissented to under Article 61 or where the Company is prohibited under Applicable Law to repurchase the relevant Shares. Where a Member fails to make a request within the period prescribed in Articles 62 and 63 above, such Member is deemed to have duly waived his rights under Article 61.

## DIRECTORS

66. The Board shall consist of five (5) to eleven (11) Directors. At least three (3) of the Directors shall be Independent Directors pursuant to Article 70, and the Independent Directors shall account for at least one-fifth (1/5) of the total number of Directors. The term of office for a Director shall not exceed three (3) years and the Director whose term has expired may be eligible for re-election. Where any Member is a corporate entity, its representative may be elected as Director.

In case no election of new Directors is effected after expiration of the term of office of existing directors, the term of office of out-going directors shall be extended until the time new Directors have been elected and assumed their office. However, the competent authority in Taiwan may, ex officio, order the Company to elect new Directors within a given time limit; and if no re-election is effected after expiry of the given time limit, the out-going Directors shall be discharged ipso facto from such expiration date.

Where any Member is a government agency or a corporate entity, such government or corporate shareholder may nominate representative(s) to be elected as Director. When there are multiple representatives, each of these representatives may be individually elected. If the term of office of the Director representing such government or corporate shareholder has not expired, the government or corporate shareholder may, taking into consideration the duties of the representative, replace such existing Director and appoint another representative as the Director to serve the remaining term of office. Where the government or corporate shareholder replaces its existing representative Director and appoints another representative as the Director to serve the remaining term, approval of Members for election of new directors under Article 67 and for removal of Directors under Article 106 are not required. Removal of an existing Director representing a government or corporate shareholder and appointment of a new representative as the Director shall take effect on the date of receipt by the Board of written notice from the applicable government or corporate shareholder to the Board and the consent letter by the new Director indicating his/her consent to act as Director.

67. The Board shall be elected or appointed by Members upon a poll vote by way of cumulative voting (the manner of voting described in this Article to be referred to as "Cumulative Voting") in the following manner:
- (a) the number of votes attached to each voting Share held by a Member shall be cumulative and be the same as the number of the Directors nominated for appointment at the general meeting;
  - (b) the Member(s) may vote all or part of their cumulated votes in respect of one or more Independent Directors or non-independent Directors;
  - (c) such number of Directors receiving the highest number of votes in the same category of Directors to be elected shall be appointed; and
  - (d) where two or more Directors nominated for appointment receive the same number of votes which exceeds the number of new Directors intended to be appointed, there shall be a draw by such Directors receiving the same number of votes to determine who shall be appointed; the chairman shall draw for a Director nominated for appointment who is not present at the general meeting.
68. [Deleted]
69. When the number of Directors falls short by one-third (1/3) of the number prescribed by these Articles, an extraordinary general meeting shall be convened within sixty (60) days of the

occurrence of the fact to hold a by-election of Directors.

70. The Company shall have not less than three (3) Independent Directors and at least two (2) Independent Director shall be domiciled in the ROC.
71. Upon the Shares of the Company have been approved by the Designated Stock Market for listed and trading on the Designated Stock Market, with regard to the election of the Directors (including Independent Directors), the Company shall adopt the candidate nomination system as provided by Article 192-1 of the ROC Company Law and the ROC Securities Regulation. For the avoidance of doubt, (i) the Directors (excluding the Independent Directors) or supervisors (if any) shall only be elected and approved by the Members from the list of candidates for Directors (excluding the Independent Directors) and supervisors (if any); and (ii) the Independent Directors shall only be elected and approved by the Members from the list of candidates for Independent Directors.
72. [Deleted]
73.
  - (a) A shareholding qualification for Directors may be fixed by the Company in general meeting but unless and until so fixed no shareholding qualification shall be required. Where any Director, who is also a Member, creates or has created a pledge on the Shares held by such Director (the "Pledged Shares") exceeding fifty percent (50%) of total Shares held by such Director at the time of his/her appointment as Director, such Director shall refrain from exercising its voting rights on the Shares representing the difference between the Pledged Shares and fifty percent (50%) of total Shares held by such Director at the time of his/her appointment as Director, and such Shares shall not be counted towards the number of votes represented by the Members present at a general meeting.
  - (b) For so long as the Shares are listed on the Designated Stock Market, subject to the Applicable Law, any Director (other than the Independent Director), who, during his or her term and in one or more transactions, transfers more than fifty percent (50%) of the total Shares held by such Director at the time of his or her appointment or election as Director being approved at a general meeting (the "Approval Time"), shall be discharged or vacated from the office of Director .
  - (c) For so long as the Shares are listed on the Designated Stock Market, subject to the Applicable Law, if any person transfers, in one or more transactions, more than fifty percent (50%) of the Shares held by him or her at the Approval Time either (i) during the period from the Approval Time to the commencement date of his or her office as Director , or (ii) during the period when the Register of Member is closed for transfer of Shares prior to the general meeting at which the appointment or election of such person as a Director(other than as an Independent Director) will be proposed, his or her appointment or election as Director shall be null and void.
74. A Director of the Company may be or become a Director or other officer of or otherwise interested in any company promoted by the Company or in which the Company may be interested as shareholder or otherwise and no such Director shall be accountable to the Company for any remuneration or other benefits received by him as a Director or officer of, or from his interest in, such other company.
75. No person shall be disqualified from the office of Director or prevented by such office from contracting with the Company, either as vendor, purchaser or otherwise; provided, however, to the extent required by Applicable Laws, a Director may not vote in respect to any matter, including any contract or proposed contract or arrangement or contemplated transaction of the Company, whether on behalf of himself or as a proxy for another Director, in which such Director bears a personal interest which may conflict with and impair the interest of the Company, but the Director may express his or her opinion and respond to inquiries. After the interested Director has

responded to inquiries raised and/or expressed his or her opinions or views and as soon as the Board of Directors proceed to discuss their views and vote on the relevant matter, the interested Director shall excuse him or herself from such discussion and voting, but the Director shall be counted in the quorum for purposes of convening such meeting. Paragraph 3, Article 206 of the ROC Company Act, under which the provisions under Paragraph 2, Article 180 of the same law may apply mutatis mutandis shall apply to Directors who may not exercise their voting rights in the process of resolving a proposal at the Company's board meeting to the maximum extent that does not contravene the laws of the Cayman Islands. A Director who is directly or indirectly interested in a contract or proposed contract or arrangement with the Company shall declare the nature of such interest as required by law to the Board and the Audit Committee. If any Director has personal interest (whether directly or indirectly) in matters on agenda for the Board meeting, such Director shall disclose and explain the material information or contents on such personal interest at the same Board meeting; before the Company adopts any resolution of Merger, Acquisition, spin-off or share swap, a Director who has a personal interest in the transaction of Merger, Acquisition, spin-off or share swap shall declare such interest to the Directors at the Directors' meeting and to the Members at the general meeting the essential contents of such personal interest and the reasons that the relevant resolution shall be approved or dissented. In the case that a Director's spouse, a blood relative within second degree of kinship or a company which has parent-subsidary relationship with the Director has personal interest in a matter on agenda for the Board meeting, such Director shall be deemed to have personal interest in that matter.

76. (a) Without prejudice and subject to the general Directors' duties that a Director owes to the Company and/or the Members under common law principles and the laws of the Cayman Islands, a Director shall perform his/her fiduciary duties of loyalty and care, and shall indemnify the Company, to the maximum extent legally permissible, from any loss incurred or suffered by the Company arising from a breach of his/her fiduciary duties. If a Director has made any earnings for the benefit of himself/herself or any third party as a result of a breach of his/her fiduciary duties, the Company shall, if so resolved by the Members by way of an Ordinary Resolution, take all such actions and steps as may be appropriate and to the maximum extent legally permissible to seek to recover such earnings from such relevant Director.
  - (b) If a Director has, in the course of conducting the Company's business, violated any applicable laws or regulations which causes the Company to become liable for any compensation or damages to any third party, such Director shall become jointly and severally liable for such compensation or damages with the Company and to the extent that for any reason, such Director is not made jointly and severally liable with the Company, such Director shall indemnify the Company for any loss incurred or suffered by the Company for any compensation and/or damages that the Company became liable.
  - (c) Subject to Cayman Islands law, the officers of the Company may be held jointly and severally liable with the Directors to the extent such loss or damage come within the scope of their respective duties.
77. The remuneration of the Directors shall be determined by the Board, taking into consideration market standards of the companies in the same sector as well as the standards of other companies listed on the Designated Stock Market. The Directors shall also be entitled to be paid all travel, hotel and other expenses properly incurred by them in attending and returning from the meetings of the Board, or any committee appointed by the Board, or general meetings of the Company, or otherwise in connection with the business of the Company, or to receive a fixed allowance in respect thereof as may be determined by the Board from time to time, or a combination partly of one such method and partly the other. A Director may hold any other office or place of profit under the Company in conjunction with his office of Director for such period and on such terms as to remuneration and otherwise as the Board may determine.
78. The Members may by an Ordinary Resolution at a general meeting award special remuneration to

any Director undertaking any special work or services for, or undertaking any special mission on behalf of, the Company other than his ordinary routine work as a Director.

79. [Deleted]

### **POWERS AND DUTIES OF DIRECTORS**

80. The business of the Company shall be managed by the Board who may exercise all such powers of the Company as are not, from time to time by the Statute, or by these Articles, or such regulations, being not inconsistent with the aforesaid, as may be prescribed by the Company in general meeting required to be exercised by the Company in general meeting PROVIDED HOWEVER that no regulations made by the Company in general meeting shall invalidate any prior act of the Board which would have been valid if that regulation had not been made.

81. The Board may from time to time and at any time by powers of attorney appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Board, to be the attorney or attorneys of the Company for such purpose and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Board under these Articles) and for such period and subject to such conditions as they may think fit, and any such powers of attorney may contain such provisions for the protection and convenience of persons dealing with any such attorneys as the Board may think fit and may also authorise any such attorney to delegate all or any of the powers, authorities and discretions vested in him.

82. All cheques, promissory notes, drafts, bills of exchange and other negotiable instruments and all receipts for monies paid to the Company shall be signed, drawn, accepted, endorsed or otherwise executed as the case may be in such manner as the Board shall from time to time by resolution determine.

83. The Board shall cause minutes to be made in books provided for the purpose:

- (a) of all appointments of officers made by the Board;
- (b) of the names of the Directors (including those represented thereat by proxy) present at each meeting of the Board and of any committee of the Board;
- (c) of all resolutions and proceedings at all meetings of the Company and of the Board and of committees of Board.

84. [Deleted]

85. Subject to these Articles and the Applicable Law, the Board may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking and property or any part thereof and to issue Debentures, debenture stock and other securities whether outright or as security for any debt, liability or obligation of the Company or of any third party.

86. [Deleted]

87. In addition to the above, the Board shall keep copies of these Articles, the minutes of prior general meetings, financial statements, Register of Members as well as summary of the bonds and notes issued by the Company and the reports prepared by the Audit Committee at the Company's agent for stock affairs located within the ROC for inspection or duplication by the Members from time to time by showing evidence of such Members' interest involved in the Company and specifying the scope of inspection. The Company shall cause its Shareholders' Service Agent to provide the aforesaid documents.

88. A Director engaging in any activity, or entering into any contract or transaction, which may be in competition with the business of the Company or which falls within the business scope of the Company, shall disclose in a general meeting the nature, extent and major terms of such activity, contract or transaction, and shall proceed with such activity, contract or transaction only upon

approval of the Members at a general meeting by a Supermajority Resolution.

### **MANAGEMENT**

89. (a) The Board may from time to time provide for the management of the affairs of the Company in such manner as they shall think fit and the provisions contained in the three next following paragraphs shall be without prejudice to the general powers conferred by this paragraph.
- (b) The Board from time to time and at any time may establish any committees or agencies for managing any of the affairs of the Company and may appoint any persons to be members of such committees or any managers or agents and may fix their remuneration and may fix their remuneration provided that the provisions of Articles 77 and 78 shall apply mutatis mutandis with respect to the remuneration of any member of such committees who is a Director.
- (c) The Board from time to time and at any time may delegate to any such committee, manager or agent any of the powers, authorities and discretions for the time being vested in the Board and may authorise the members for the time being of any such committee, manager or agent, or any of them to fill up any vacancies therein and to act notwithstanding vacancies and any such appointment or delegation may be made on such terms and subject to such conditions as the Board may think fit delegation, but no person dealing in good faith and without notice of any such annulment or variation shall be affected thereby.
- (d) Any such delegates as aforesaid may be authorised by the Board to subdelegate all or any of the powers, authorities, and discretions for the time being vested in them.
- (e) A committee may meet and adjourn as it thinks proper. Questions arising at any meeting shall be determined by a majority of votes of the members present except as otherwise required by these Articles.
- (f) [Deleted]
- (g) Members of any committee appointed by the Board may participate in a meeting of such committee by means of video conference and participation in a meeting pursuant to this provision shall constitute presence in person at such meeting.

### **MANAGING DIRECTORS**

90. The Board may, from time to time, appoint one or more of their body to the office of Managing Director for such term as they may think fit but his appointment shall be subject to determination ipso facto if he ceases from any cause to be a Director. The provisions of Articles 77 and 78 shall apply mutatis mutandis with respect to the remuneration of the Managing Director.
91. The Directors may entrust to and confer upon a Managing Director any of the powers exercisable by them upon such terms and conditions and with such restrictions as they may think fit and either collaterally with or to the exclusion of their own powers and may from time to time revoke, withdraw, alter or vary all or any of such powers.

### **PROCEEDINGS OF THE BOARD OF DIRECTORS**

92. (a) Except as otherwise provided by these Articles, the Directors shall meet together for the dispatch of business, convening, adjourning and otherwise regulating their meetings as they think fit.
- (b) The quorum necessary for the transaction of the business of the Directors at a meeting of the Board shall be a majority of the number of members of the Board. For the purpose of this Article, a proxy appointed by a Director shall be counted in a quorum at a meeting at which the Director appointing him is not present.

93. (a) The Company's board meetings shall be convened at least once every quarter. Meetings of the Board of Directors shall be convened by the Chairman of the Board of Directors; provided, however, that the first meeting of the Board of Directors following an election of Directors shall be convened by the Director who received a ballot representing the highest number of votes at the election of Directors and shall act as chairperson of the meeting. In case there are two Directors having the power to convene such meeting, such Directors shall agree among themselves who shall act as the chairperson of the meeting.
- (b) In case the Chairman of the Board is unable to exercise his or her duties during his or her absence or for cause, the vice Chairman shall act as in his stead. In the absence of a vice Chairman or if the vice Chairman is unable to exercise his or her duties during his or her absence or for cause, the Chairman shall appoint a managing Director to act in his stead. If the Company has no managing Directors, a Director shall be appointed in his stead. In the absence of such appointment, the chairperson of the meeting shall be elected from among the managing Directors or Directors by themselves.
94. The Chairman shall, at any time summon a meeting of the Board by giving at least seven (7) days notice In Writing to every Director setting forth the general nature of the business to be considered, and such notice may be sent in electronic form upon the Director's consent. Notwithstanding the aforesaid, in the event of a matter considered to be urgent by the Chairman of the Board of Directors, a meeting of the Board may be convened on short notice if the quorum required under Article 92(b) is present.
95. A Director may appoint another Director to act as his proxy to attend and vote on his behalf at meetings of the Directors or any committee of the Board. When a Director appoints another Director as proxy to attend a board meeting, he or she shall, in each time, issue a Written proxy. The proxy form shall state therein the scope of authority of such proxy with reference to the subject matters to be discussed as listed in the board meeting notice. Such appointment must be made In Writing for each meeting under the hand of the appointer, and may at any time be revoked in like manner, and may be general (i.e. a blanket authority for the particular meeting) or for specified resolutions, and may authorise and direct the appointee to be chairman if the appointer would, if present, be entitled to preside. The form of appointment of proxy may contain directions to the proxy to vote in accordance with instructions given by that Director or, in the absence of such instructions, the proxy may act in his discretion. Notice of every such appointment or revocation must be presented to the meeting of Directors at which the proxy is to be used or first used prior to the commencement of such meeting. A proxy may be given by telex, telefax or in electronic mail. A proxy shall ipso facto cease to be a proxy for a Director if his appointer ceases for any reason to be a Director; however, such proxy or any other Director may be re-appointed by the Directors to serve as a proxy. A Director may act as a proxy for only one other Director.
96. Directors may participate in any meeting of the Board by video conference and participation in such a meeting shall constitute presence in person at such meeting.
97. A meeting shall be called to order by the chairperson of the board meeting when the scheduled meeting time has arrived and the quorum is present. If the quorum is not present at the scheduled commencement time of the meeting, the chairperson of the meeting may announce to postpone the meeting with the postponement not more than twice. If a quorum is not constituted after the second postponement, the chairperson shall convene a new meeting.
98. All acts done by any meeting of the Board or of a committee of the Board (including any person acting as a proxy) shall, notwithstanding that it be afterwards discovered that there was some defect in the appointment of any Director or proxy Director, or that they or any of them were disqualified, be as valid as if every such person had been duly appointed and qualified to be a Director or proxy Director as the case may be.

99. The following matters shall be brought to the Company's board meeting for discussion and if thought fit, approval. The matters described below shall be set out in the notice of meeting, and may not be raised by an extempore motion.
- (a) The Company's business plan;
  - (b) Annual financial report and semi-annual financial report;
  - (c) Internal control system established or amended in accordance with the provisions under Article 14-1 of the ROC SEA;
  - (d) Procedure for handling important financial and business activities such as the acquisition or disposition of assets, derivative products transactions, lending of capital, endorsement for third party, provision of guarantee, established or amended in accordance with the provisions under Article 36-1 of the ROC SEA;
  - (e) Offering, issue or private placement of securities of the nature of equity;
  - (f) If the board of directors does not have managing directors, the election or discharge of the chairman of the board of directors.
  - (g) Appointment and/or dismissal of a financial, accounting or internal audit officers;
  - (h) Any matter bearing on the personal interest of a Director;
  - (i) The engagement of a Certified Public Accountant; and
  - (j) Matters to be resolved at general meeting or by the board meeting under Article 14-3 of the ROC SEA, other laws and regulations or the Articles of Association, or other important matters required by the competent authority.

For matters to be resolved by the board meeting under Article 14-3 of the ROC SEA, independent Directors shall attend a meeting in person or appoint another independent Director to attend the meeting on his or her behalf and may not appoint a proxy who is not an independent Director as his or her proxy. Any objection or reservation that an independent Director may have shall be specified in the minutes of proceedings of the board meeting. If an independent Director wishing to express his or her objection or reservation is unable to attend the board meeting in person, he or she shall provide a Written statement providing his view and opinions on the relevant matters for consideration at the board meeting and his statement shall be included in the minutes of the board meeting, unless his/her absence is for good cause.

100. The Company's board meeting shall be conducted in accordance with the procedure of the meeting as scheduled and may be subject to change upon consent of a majority of the Directors present at the meeting.

The chairperson of the meeting may not declare adjournment without the consent of a majority of the Directors present at the meeting.

During the board meeting, if the Directors present in the meeting are fewer than the required quorum, upon motion filed by the Director present in the meeting, the chairperson shall declare suspension of the meeting and the provisions under Article 97 may apply *mutatis mutandis*.

101. When the Directors are deliberating in respect of a resolution to be adopted in a meeting of the Board, the resolution shall be deemed approved and voted on by the Board if all Directors present at the meeting consented to the passing of such resolution without raising any objection when the chairperson put forward the relevant resolutions for approval. If, upon the chairperson propose the relevant resolution for approval, a Director states his dissent, the resolution shall be voted on in the manner set out below. The said "all Directors present at the meeting" do not include Directors who may not exercise their voting rights in accordance with the Article 75.

Formal votes shall be cast for the proposal in the agenda of the Company's board meeting.

Formal votes may be cast in one of the following manners as determined by the chairperson; provided, however, that when a person present at the meeting files an objection, the decision shall be made according to majority votes:

- (a) Vote by show of hands or by voting system;
- (b) Roll-call vote;
- (c) Vote by ballots; or
- (d) Any other voting method as determined by the Board.

102. Unless a higher approval threshold is required under the ROC SEA and the ROC Company Act, a proposal to be resolved at the Company's board meeting shall be approved by consent of a majority of the Directors present at the meeting attended by a majority of all Directors. In case of an amendment or substitute to a proposal and to the extent that is permissible under applicable laws, the chairperson shall decide on the order of vote by combining the amendment or substitute with the same proposal. However, if one of the proposals has been approved, the others shall be deemed overruled and no further vote is required. Results of the votes shall be announced on the spot and recorded.
103. Minutes of a meeting of the Board meeting shall be signed or sealed by the chairperson and secretary of the meeting and copies thereof shall be distributed to all Directors within twenty (20) days of the meeting. The minutes shall be deemed as important files of the Company and be properly kept during existence of the Company. Preparation and distribution of the Board meeting minutes may be done electronically.
104. To the maximum extent permitted under the laws of the Cayman Islands and the Statute, the Members may, by Ordinary Resolution, adopt or amend any rules and procedures, including the Procedural Rules for the Board of Directors governing the meeting of the Board; In the event of any inconsistency between the main content of these Articles and the Procedural Rules for the Board of Directors, the Articles shall prevail to the extent required by any Applicable Laws.

#### **VACATION OF OFFICE OF DIRECTOR**

105. The office of a Director shall be vacated:
- (a) is removed from office pursuant to these Articles (including ceasing to be a Director automatically for being in breach of Article 107);
  - (b) dies or becomes bankrupt, or makes any arrangement or composition with his creditors generally;
  - (c) is or becomes of unsound mind or an order for his detention is made under applicable laws of the Cayman Islands relating to mental health or any analogous law of a jurisdiction outside the Cayman Islands, or dies;
  - (d) resigns his office by notice In Writing to the Company; or
  - (e) is the subject of a court order for his removal in accordance with Article 108.

#### **REMOVAL OF DIRECTORS**

106. Notwithstanding any provision in these Articles (other than Article 66) to the contrary or any agreement between the Company and such Director (but without prejudice to any claim for damages under any such agreement), a Director may be removed by way of a Supermajority Resolution of the Members at any time before the expiration of his period of office; if all Directors are re-elected at a general meeting held prior to the expiration of the term of the current Directors (the "Re-Election"), unless it is otherwise resolved at such general meeting, in which case the term of the existing Directors shall be deemed to have expired immediately prior to Re-Election. The aforesaid re-election of all Directors shall be held in the general meeting attended by Members representing more than fifty percent (50%) of total issued Shares in accordance with Articles 66 and 67.
107. Any person who falls within any of the following categories shall not be appointed a Director of the Company. If for any reason he becomes a Director, he shall cease to be a Director of the Company forthwith upon the Company having actual notice that a breach of this Article 107 has been made, without any further action required on the part of the Company or such Director in question:
- (a) any person having committed an offense as specified in the ROC Statute of Prevention of Organization Crimes and subsequently adjudicated guilty by a final judgment, and has not

- served the term of the sentence yet, has not served the full term of the sentence, or the time elapsed after he has served the full term of the sentence, his term of probation has expired or he has been pardoned has not exceeded five (5) years; or
- (b) any person having committed an offense involving fraud, breach of trust or misappropriation and subsequently punished with imprisonment for a term of more than one (1) year, and has not served the term of the sentence yet, has not served the full term of the sentence, or the time elapsed after he has served the full term of such sentence, his term of probation has expired or he has been pardoned has not exceeded two (2) years; or
  - (c) any person having been adjudicated guilty by a final judgment for violating anti-corruption law, and has not served the term of the sentence yet, has not served the full term of the sentence, or the time elapsed after he has served the full term of such sentence, his term of probation has expired or he has been pardoned has not exceeded two (2) years; or
  - (d) any person having been adjudicated bankrupt or entered into liquidation process by a court order, and has not been reinstated to his rights and privileges or liquidation; or
  - (e) any person having been dishonoured for unlawful use of credit instruments, and the term of such sanction has not yet expired;
  - (f) any person having no or only limited capacity; or
  - (g) any person becomes subject to the order of commencement of assistance due to incapacity pursuant to relevant law and the order has not been revoked.
108. In case a Director has, in the course of performing his duties, committed any act resulting in material damage to the Company or in material violation of applicable laws and/or regulations and/or these Articles, but not removed by the Members in the general meeting, Member(s) holding not less than three percent (3%) of the total number of outstanding Shares of the Company may, within thirty (30) days after such meeting, institute a lawsuit in the court for a judgment to remove such Director. Such lawsuit may be submitted to a competent court having jurisdiction, including the Taipei District Court as the court of first instance.

#### **SEAL**

109. (a) The Company may, if the Board so determines, have a Seal which shall, subject to paragraph (c) hereof, only be used by the authority of the Board or of a committee of the Board authorised by the Board in that behalf and every instrument to which the Seal has been affixed shall be signed by one person who shall be either a Director or the Secretary or some person appointed by the Board for the purpose.
- (b) The company may have for use in any place or places outside the Cayman Islands a duplicate Seal or Seals each of which shall be a facsimile of the Common Seal of the Company and, if the Board so determines, with the addition on its face of the name of every place where it is to be used.
- (c) Subject to the requirements of these Articles and Applicable Law, a Director, Secretary or other officer or representative or attorney may affix the Seal of the Company over his signature alone to any document of the Company required to be authenticated by him under Seal or to be filed with the Registrar of Companies in the Cayman Islands or elsewhere wheresoever.

#### **OFFICERS**

110. The Company may have an officer appointed by the Board who may also from time to time appoint such other officers as they consider necessary, all for such terms, at such remuneration and to perform such duties, and subject to such provisions as to disqualification and removal as the Board from time to time prescribes. An officer shall exercise his/her duties in accordance with any resolution adopted by the general meeting of the Members or the Board.

## **DIVIDENDS, DISTRIBUTIONS, RESERVE AND POWER TO SET ASIDE PROFIT**

111. Subject to Article 46 and this Article, the Company may from time to time by Ordinary Resolution or in the case of Article 47, Item (4), by Supermajority Resolution, declare Dividends. The Board shall set aside out of the profits of the Company for each financial year: (i) a settlement for payment of tax for the relevant financial year; and (ii) an amount to offset losses incurred in previous year(s); and after the aforesaid sums as set aside from the profits for such relevant financial year, the Board may, before recommending any Dividend, set aside certain percentage (as may be deemed fit by the Board) of the remaining profits of the Company for the relevant financial year as a reserve or reserve(s). Subject to the aforesaid, the Board may distribute any remaining profits for the relevant financial year based on the financial statements audited or reviewed by certified public accountant according to the following manner upon approval by the Members:
- (a) [Deleted]
  - (b) [Deleted]
  - (c) Because the Company is still at the growth stage, the Dividends distribution will take into account the future and current economic overview, the Company's then working capital requirement and financial structure, and the remaining profits for the relevant financial year and previous financial years to the Members as Dividends. No less than ten percent (10%) of the remaining profits after the reserves for the relevant financial year shall be declared and may be paid in the form of cash and/or bonus Shares, and cash Dividends shall be no less than ten percent (10%) of the total amount of cash Dividends and stock Dividends which may be subject to adjustment by taking into consideration the Company's cash flow, revenue and future operation needs.
112. (a) Unless otherwise provided in the Applicable Law, where the Company makes profits before tax for the annual financial year, the Company shall allocate (1) no less than one percent (1%) of such annual profits before tax for the purpose of employees' remunerations (including employees of the Company and/or any Subsidiaries of the Company satisfying such conditions to be prescribed by the Board) (the "Employees' Remunerations"); and (2) up to two percent (2%) of such annual profits before tax for the purpose of Directors' remunerations (the "Directors' Remunerations"). Notwithstanding the foregoing paragraph, if the Company has accumulated losses of the previous years for the annual financial year, the Company shall set aside the amount of such accumulated losses prior to the allocation of Employees' Remunerations and Directors' Remunerations.
- (b) Subject to Cayman Islands law and notwithstanding Article 116, the Employees' Remunerations and the Directors' Remunerations may be distributed in the form of cash and/or bonus shares and shall require the approval of a majority of the votes at a meeting of the Board of Directors attended by two-thirds (2/3) or more of the Directors. The resolutions of Board of Directors regarding the distribution of the Employees' Remunerations and the Directors' Remunerations in the preceding paragraph shall be reported to the Members at the general meeting after such Board resolutions are passed.
113. Dividends may be declared and paid out of profits of the Company, realised or unrealised, or from any reserve set aside from profits which the Board determines is no longer needed, or not in the same amount. Subject to the requirement of these Articles, Dividends may also be declared and paid out of Share Premium Account or any other fund or account which can be authorised for this purpose in accordance with the Statute.
114. Subject to the requirement of these Articles, the Board may declare and make such other distributions (in cash or in specie) to the Members as may be lawfully made out of the assets of the Company.
115. (a) No unpaid Dividend or distribution shall bear interest against the Company.

- (b) The Board shall establish an account to be called the Share Premium Account and shall carry to the credit of such account from time to time a sum equal to the amount or value of the premium paid on the issue of any Share in the Company. Unless otherwise provided by the provisions of these Articles, the Board may apply the Share Premium Account in any manner permitted by the Statute. The Company shall at all times comply with the provisions of the Statute in relation to the Share Premium Account.

### **CAPITALISATION**

116. (a) The Company may, with the approval by way of Supermajority Resolution of the Members, capitalise any sum for the time being standing to the credit of any of the Company's Share premium or other reserve accounts (including Capital Reserves) or to the credit of the profit and loss account or otherwise available for distribution by applying such sum in paying up unissued Shares to be allotted as fully paid bonus Shares pro rata to the Members.
- (b) The Company may, with the approval by way of Supermajority Resolution of the Members, resolve to capitalise any sum for the time being standing to the credit of a reserve account or sums otherwise available for Dividend or distribution by applying such amounts in paying up in full, partly paid, or nil paid Shares of those Members who would have been entitled to such sums if they were distributed by way of Dividend or distribution.
- 116A. For the avoidance of doubt, the allotment of bonus shares in connection with the Employees' Remunerations and Directors' Remunerations pursuant to Article 112 shall not require the approval of Members.

### **BOOKS OF ACCOUNT**

117. The Board shall cause proper books of account to be kept with respect to:
- (a) all sums of money received and expended by the Company and the matters in respect of which the receipt or expenditure takes place;
  - (b) all sales and purchases of goods by the Company;
  - (c) the assets and liabilities of the Company.
- Proper books shall not be deemed to be kept if there are not kept such books of account as are necessary to give a true and fair view of the state of the Company's affairs and to explain its transactions.
118. At the close of each fiscal year, the Board shall prepare the business report, financial statements and the surplus earning distribution or loss offsetting proposals for adoption by the annual general meeting and shall submit such report, statements and proposals for verification by the Audit Committee prior to the date of the annual general meeting. The Board shall, upon adoption by the annual general meeting, distribute to each Member copies of adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting in accordance with these Articles and Applicable Laws, and for as long as the Company's Shares are listed on the Designated Stock Market, such distribution may be effected by means of a public notice in accordance with Article 31 (a).
- 118A. Notwithstanding Article 118 and any provision in these Articles to the contrary, the Company may at any time and from time to time by Ordinary Resolution set off accumulated losses of the Company.
119. A printed copy of each of the Directors' statement(s) and the Audit Committee's reports to be submitted for adoption by the general meeting shall be kept at the Company's agent for stock affairs located within the ROC for inspection by the Members from time to time at least ten (10) days before the date of the annual general meeting.

## AUDIT COMMITTEE

120. The Company shall set up an Audit Committee, and the professional qualifications of members, formation, appointment, discharge, how such committee functions and exercises its power and other relevant matters shall be subject to the Applicable Law. The Audit Committee shall comprise solely of all Independent Directors and the number of committee members shall not be less than three (3). One (1) of the Audit Committee members shall be appointed as the convener to convene meetings of the Audit Committee from time to time and at least one (1) of the Audit Committee members shall have accounting or financial expertise. A valid resolution of the Audit Committee requires approval of one-half (1/2) or more of all its members.
121. Notwithstanding anything provided to the contrary contained in these Articles, the following matters require approval of one-half (1/2) or more of all members of the Audit Committee and final approval of the Board:
- (a) adoption of or amendment to an internal control system;
  - (b) assessment of the effectiveness of the internal control system;
  - (c) adoption of or amendment to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, provision or extension of monetary loans to others, or endorsements or guarantees for others;
  - (d) any matter relating to the personal interest of the Directors;
  - (e) the entering into of a transaction relating to material assets or derivatives;
  - (f) a material monetary loan, endorsement, or provision of guarantee;
  - (g) the offering, issuance, or private placement of the Shares or any equity-linked securities;
  - (h) the hiring or dismissal of an attesting certified public accountant as the auditor of the Company, or the compensation given thereto;
  - (i) the appointment or discharge of a financial, accounting, or internal auditing officers;
  - (j) approval of annual and semi-annual financial reports; and
  - (k) any other material matter deemed necessary by the Board or so required by Applicable Law or the competent authority.

Subject to the Applicable Law, with the exception of item (j) above, any other matter that has not been approved with the consent of one-half (1/2) or more of all Audit Committee members may be undertaken upon the consent of two-thirds (2/3) or more of all Directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting.

Subject to the Applicable Law, where the Audit Committee is unable to convene a meeting for any proper cause, matters may be approved by consent of two-thirds (2/3) or more of all Directors, provided that the Independent Director members shall still be required to issue an opinion as to whether the resolution is approved in respect of a matter under item (j) above.

- 121A. Before the Company holds a meeting of the Directors to adopt any resolution of Merger , Acquisition, spin-off or share swap, the Audit Committee shall seek opinion from an independent expert in order to review the fairness and reasonableness of the plan and transaction of the Merger, Acquisition, spin-off or share swap, including but not limited to the justification of share swap ratio or a distribution by cash or otherwise, and the review result shall be submitted to the Directors and Members in the general meeting (provided, however, that if the Statute does not require the Members ' approval on the said transactions, the expert opinion and review result do not have to be submitted to the general meeting); and the review result and the expert opinion shall be provided to the Members together with the notice of general meeting. If the Statute does not require the Members' approval on the said transactions, the Directors shall report the transactions in the general meeting following the transactions.

For the documents to be given to the Members in the preceding paragraph, if the Company announces the same content as in those documents on a website designated by the Taiwan competent authorities and those documents are prepared at the venue of the general meeting for Members' review, those documents shall be deemed as having been given to Members.

122. The Audit Committee shall audit the accounts of the Company at least once in every year.
123. The Audit Committee shall at all reasonable times have access to and may make copies of all books and to all accounts and vouchers documents kept by the Company; and the Audit Committee may call on the Directors or officers of the Company for any information in their possession relating to the books or affairs of the Company.
124. The statement of income and expenditure and the balance sheet provided for by these Articles shall be examined by the Audit Committee and compared with the books, accounts and vouchers relating thereto; and the Audit Committee shall make a written report thereon stating whether such statement and balance sheet are drawn up so as to present fairly the financial position of the Company and the results of its operations for the period under review and, in case information shall have been called for from Directors or officers of the Company, whether the same has been furnished and has been satisfactory. The Audit Committee may appoint, on behalf of the Company, a practicing lawyer and a certified public accountant to conduct the examination. The financial statements of the Company shall be audited by an auditor appointed by the Board in accordance with generally accepted auditing standards. The auditor shall make a written report thereon in accordance with generally accepted auditing standards and the report of the auditor shall be submitted to the Members in general meeting. The generally accepted auditing standards referred to herein may be those of a country or jurisdiction other than the Cayman Islands. If so, the financial statements and the report of the auditor should disclose this fact and name such country or jurisdiction.
125. (a) Subject to the Cayman Islands law, any Member(s) holding one percent (1%) or more of the total number of the issued Shares of the Company for six (6) consecutive months or longer may request in writing the Audit Committee to file a litigation against any Director or Directors on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.
- (b) If the Audit Committee who has been requested by such Member(s) in accordance with the previous paragraph fails or refuses to file such litigation within thirty (30) days after receiving the request by such Member(s), subject to Cayman Islands law, such Member(s) may file such litigation on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the ROC.
- 125A. [Deleted]
126. Subject to these Articles and the Applicable Law, the Company shall additionally comply with the Rules of Audit Committee.

#### **WINDING UP**

127. With regard to the winding up of the Company, the Company shall pass a Special Resolution in accordance with the Statute. If the Company shall be wound up the liquidator may, with the sanction of a Special Resolution of the Company and any other sanction required by the Statute, divide amongst the Members in specie or kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and may for such purpose set such value as he deems fair upon any property to be divided as aforesaid and may determine how such division shall be carried out as between the Members or different classes of Members. The liquidator may with like sanction, vest the whole or any part or such assets in trustees upon such trusts for the benefit of the contributories as the liquidator, with the like sanction, shall think fit, but so that no Member shall be compelled to accept any Shares or other securities whereon there is any liability.

128. If the Company shall be wound up, and the assets available for distribution amongst the Members as such shall be insufficient to repay the whole of the Paid-up capital, such assets shall be distributed so that, as nearly as may be, the losses shall be borne by the Members in proportion to the capital paid up, or which ought to have been paid up, at the commencement of the winding up on the Shares held by them respectively. And if in a winding up the assets available for distribution amongst the Members shall be more than sufficient to repay the whole of the capital paid up at the commencement of the winding up, the excess shall be distributed amongst the Members in proportion to the capital paid up at the commencement of the winding up on the Shares held by them respectively. This Article is to be without prejudice to the rights of the holders of Shares issued upon special terms and conditions.

#### **INDEMNITY**

129. The Directors and officers for the time being of the Company and any trustee for the time being acting in relation to any of the affairs of the Company and their heirs, executors, administrators and personal representatives respectively shall be indemnified out of the assets of the Company from and against all actions, proceedings, costs, charges, losses, damages and expenses which they or any of them shall or may incur or sustain by reason of any act done or omitted in or about the execution of their duty in their respective offices or trusts, except such (if any) as they shall incur or sustain by or through their own willful neglect or default respectively and no such Director, officer or trustee shall be answerable for the acts, receipts, neglects or defaults of any other Director, officer or trustee or for joining in any receipt for the sake of conformity or for the solvency or honesty of any banker or other persons with whom any monies or effects belonging to the Company may be lodged or deposited for safe custody or for any insufficiency of any security upon which any monies of the Company may be invested or for any other loss or damage due to any such cause as aforesaid or which may happen in or about the execution of his office or trust unless the same shall happen through the willful neglect or default of such Director, Officer or trustee.

#### **FINANCIAL YEAR**

130. Unless the Board otherwise prescribes, the financial year of the Company shall end on 31st December in each year and, following the year of incorporation, shall begin on 1<sup>st</sup> January in each year.

#### **AMENDMENTS OF ARTICLES**

131. Subject to the Statute, the Company may at any time and from time to time by Special Resolution alter or amend these Articles in whole or in part.

#### **TRANSFER BY WAY OF CONTINUATION**

132. If the Company is exempted as defined in the Statute, it shall, subject to the provisions of the Statute and with the approval of a Special Resolution, have the power to register by way of continuation as a body corporate under the laws of any jurisdiction outside the Cayman Islands and to be deregistered in the Cayman Islands.

#### **THE LAWS OF THE ROC**

133. Notwithstanding any provision to the contrary herein, any Applicable Laws (other than the laws of

the Cayman Islands) shall only apply to the maximum extent permissible under the laws of the Cayman Islands and the Statute. The qualification, formation, appointment, election, discharge, exercise of powers and other compliance matters of Directors, Independent Directors, Compensation Committee and Audit Committee shall comply with the ROC Securities Regulation.

#### **LITIGIOUS AND NON-LITIGIOUS AGENT**

134. For so long as the Shares are registered in the Emerging Market of the ROC or listed on the Designated Stock Market, subject to the Applicable Law, the Company shall appoint a Litigious and Non-Litigious Agent in Taiwan. The Litigious and Non-Litigious Agent shall be the responsible person of the Company in Taiwan and shall have residence or domicile in Taiwan. The Company shall report to the Commission in respect of the name, residence or domicile and authorization document of the Litigious and Non-Litigious Agent. In case of any change of the name, residence or domicile and authorization document of the Litigious and Non-Litigious Agent, the Company shall report to the Commission in respect of such change.

#### **CORPORATE SOCIAL RESPONSIBILITY**

135. For the purpose of performing corporate social responsibility, the Company shall follow the applicable laws, regulations and business ethics in operating its businesses and may conduct practices to facilitate public interests.

(Appendix 2)

**TaiGen Biopharmaceuticals Holdings Limited**  
**Rules of Procedures for Shareholders' Meetings**

Article 1 To the extent that permitted under the laws of the Cayman Islands and unless otherwise provided for in the ROC laws and regulations or the applicable laws and regulations in the country where the Company carries out its business, the Company's general meeting of the Members shall be held in accordance with these Rules.

Unless otherwise defined in these Rules, any capital terms as used in these Rules shall have the same meanings as defined in the Articles of Association of the Company (as amended or substituted from time to time; hereinafter "Articles").

- Article 2
1. Unless otherwise provided by the laws of the Cayman Islands and the Articles, the general meeting of the Members should be convened by the Board of Directors.
  2. The Company shall prepare the notice of meeting, the proxy form, and the information about the subject and description of proposals for recognition and for discussion, election and/or dismissal of Directors in the form of electronic file to be uploaded to the Market Observation Post System ("MOPS") thirty (30) days before an annual general meeting of Members or fifteen (15) days before an extraordinary general meeting of the Members.
  3. The meeting agenda for general meetings and supplemental meeting information shall be prepared in the form of electronic file to be uploaded to the MOPS twenty-one (21) days before an annual general meeting of Members or fifteen (15) days before an extraordinary general meeting of the Members. The meeting agenda and supplemental meeting information shall be ready for Members' review at all times by fifteen (15) days before the meeting of Members, and such information shall be available at the office of Company and the professional stock agent engaged by the Company and be distributed at the meeting.
  4. The cause(s) or subject(s) of a general meeting to be convened shall be indicated in the individual notice and the public notice to be given to Members; and the notice may, as an alternative, be given by means of electronic transmission, after obtaining the prior consent of the recipient(s) thereof.
  5. In accordance with the ROC Company Law and subject to compliance with Article 33 of the Articles of the Company and the applicable laws of the Cayman Islands, Member(s) who individually or collectively hold one percent (1%) or more of the total number of issued shares of the Company may propose in writing to the Company a proposal for discussion at an annual general meeting of the Members, provided that only one matter shall be allowed in each single proposal. If a proposal

contains more than one matter, such proposal shall not be included in the agenda. A shareholder proposal proposed for urging a company to promote public interests or fulfill its social responsibilities may still be included in the list of proposals to be discussed at a regular meeting of shareholders by the board of directors. Under any of the circumstances listed in Paragraph 3, Article 172-1 of the ROC Company Law, the board of directors of the Company may exclude the proposal submitted by a Member from the list of proposals to be discussed at a general meeting.

6. The number of words of a proposal to be submitted by a Member shall be limited to not more than three hundred (300) words, and any proposal containing more than 300 words shall not be included in the agenda of the annual general meeting of the Members. The Member who has submitted a proposal shall attend, in person or by proxy, the annual general meeting of the Members whereat his proposal is to be discussed and shall take part in the discussion of such proposal.
7. The Company shall, prior to preparing and delivering the general meeting notice, inform, by a notice, the entire the proposal submitting Members of the proposal screening results, and shall list in the general meeting notice the proposals conforming to the requirements set out in this Article. With regard to the proposals submitted by Members but not included in the agenda of the meeting, the cause of exclusion of such proposals and explanation shall be made by the Board of Directors at the general meeting to be convened.
8. Subject to Article 34 of the Articles and the applicable laws of the Cayman Islands, a Member may, if so approved by the chairman of the relevant general meeting and to the extent permitted under the laws of the Cayman Islands, bring forward any matter(s) during a general meeting for the consideration, discussion or approval by the Members at such general meeting, provided such matter(s) fall(s) within the scope and directly relates to a matter included in the notice of general meeting.

Article  
2-1

Subject to the Articles of Association of the Company, the following matters may not be considered, discussed or proposed for approval at a general meeting unless they have been included in the notice of general meeting with reasonable amount of explanation: material contents of such matters may be uploaded onto the website designated by the TWSE, TPEX or the Company with the address of website indicated in the notice:

1. any election or removal of Directors;
2. any amendment or modification to the Memorandum of Association or the Articles of Association of the Company, including any change of the Company name;
3. any reduction in share capital of the Company;
4. application for de-registration as a public company;
5. any dissolution, voluntary winding-up, Merger, split-up or share swap (as defined in the Applicable Listing Rules) of the Company;
6. any proposal for the Company to enter into, amend, or terminate any lease contract, management contract or joint operation contract;
7. transfer whole or any substantial part of the Company's business or

- assets;
8. acquisition of whole of the business or assets of a third-party, which materially affects the operation of the Company;
  9. any issuance of equity-linked securities of the Company by way of private placement;
  10. to the extent permitted by applicable law, any proposal to approve a Director to engage in competitive activities with the Company;
  11. upon recommendation of the Board, any proposal to distribute part or all of its dividends or bonus by way of issuance of new shares;
  12. upon recommendation of the Board, any proposal to distribute the capital reserves arising from the profits, the income derived from the issuance of new shares at a premium and standing to the credit of the share premium account or the income from endowments received by the Company, in whole or in part by way of issuance of new shares of the Company or by cash, to the then Members in proportion to the number of shares being held by each of them;
  13. transfer of treasury shares to the employees of the Company and/or of the Company's subsidiary(ies) for a consideration that is less than the consideration paid by the Company in accordance with Article 13(g);
  14. any issuance of employee stock options pursuant to ROC Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuer referring to Article 56-1 of ROC Regulations Governing the Offering and Issuance of Securities by Securities Issuer; and
  15. any issuance of restricted shares pursuant to ROC Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuer referring to Article 60-2 of ROC Regulations Governing the Offering and Issuance of Securities by Securities Issuer; and
  16. the Delisting.

### Article 3

1. Any Member entitled to attend and vote at a meeting of the Company shall be entitled to appoint another person as his proxy to attend and vote on behalf of him at a general meeting of the Company. The instrument appointing a proxy shall be in writing, which instrument of proxy shall be in a form determined by the Board shall include such proxy voting instruction.
2. A Member may only appoint one proxy to represent him and vote on his behalf. The instrument appointing a proxy shall be delivered to the place as is specified in the notice of the meeting not less than five (5) days before the time appointed for holding the meeting. Where multiple instruments of proxy are received by the Company from the same Member, the first written duly executed and valid instrument of proxy received by the Company shall prevail, unless an explicit written statement revoking the previous instrument(s) appointing a proxy is made in the subsequent duly executed and valid instrument of proxy received by the Company.
3. After a proxy form has been delivered to the Company, if the Member intends to attend the meeting in person or exercise his voting power and cast his votes in writing or by way of electronic transmission, a written

notice of proxy cancellation shall be submitted to the Company at least two (2) days prior to the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 4 The place for convening a general meeting of the Members of the Company shall be the premises of the Company, or any other place convenient for the presence of Members, and suitable for holding the said meeting. The time for commencing the said meeting shall not be earlier than 9 o'clock in the morning or later than 3 o'clock in the afternoon and the opinions of the Independent Directors shall be taken into consideration.

- Article 5
1. The Company shall specify the time and place for the Members to sign up and other matters which should be noticed in the notice of meeting.
  2. The time for the Members to sign up in the above provision shall be at least thirty minutes prior to the beginning of the meeting; the sign up place shall be clearly marked, and sufficient personnel shall be arranged for the sign up.
  3. The Members or the proxies the Members appoint ("Members") shall present the attendance pass, attendance cards or other certificate to attend the general meeting and the Company shall not ask for evidentiary documents other than the aforesaid. A solicitor of the proxies shall bring his/her personal ID for verification.
  4. The Company shall provide an attendance book allowing attending Members to sign in or require attending Members to submit attendance cards in lieu of signing in.
  5. The Company shall furnish attending Members with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of Directors, pre-printed ballots shall also be furnished.
  6. When the government or a juristic person is a Member, it may be represented by more than one representative at a general meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

- Article 6
1. If a general meeting of the Members is called by the Board of Directors, the Chairman of the Board of Directors shall preside at the said general meeting of the Members. In case the Chairman is on leave of absence, or cannot exercise his powers and authority, the Vice Chairman shall act in lieu of him. If there is no Vice Chairman, or the Vice Chairman is also on leave of absence, or cannot exercise his powers and authority, the Chairman shall designate a Managing Director to act in lieu of him; if there is no Managing Director, the Chairman shall designate a Director to act in lieu of him. If the Chairman does not designate a Director, the Managing Directors or Directors shall elect one from among themselves

to act in lieu of the Chairman.

2. If a Managing Director or a Director acts as the chairman in the above provision, he/she must have served the position for more than six months and understand the financial and operational condition of the Company. This also applies if the chairman is the representative of a juristic person Director.
3. For the general meetings of the Members that are convened by the Board of Directors, it would be advisable that the Chairperson presides over the meetings and a majority of the Directors and at least one representative of each functional committees attend the meeting in person, and the attendance shall be recorded in the meeting minutes.
4. As for a general meeting of the Members convened by any other person having the convening right, he/she shall act as the chairman of that meeting provided, however, that if there are two or more persons having the convening right, the chairman of the meeting shall be elected from among themselves.
5. The Company may designate its lawyer, certified public accountant or other relevant persons to attend the general meeting of the Members.

Article 7

1. Since the Members sign up, the Company shall audio record and video record the process of the Members' sign up, the meeting procedure, and the counting of the votes in its entirety without any interval.
2. These audio and video records in the above provision shall be kept for at least one year. However, the said tapes shall be kept until the conclusion of legal proceedings if a Member initiates proceedings.

Article 8

1. Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and attendance cards handed in plus the number of shares whose voting rights are exercised by correspondence or electronically.
2. The Chairman shall call the general meeting to order at the time scheduled. If the number of shares represented by the attending Members has not yet constituted the quorum (more than one-half of total issued shares) at the time scheduled for the Meeting, the Chairman may postpone the time for the Meeting. The postponements shall be limited to two times at most, and the Meeting shall not be postponed for more than one hour in total. If after two postponements the number of shares represented by the attending Members has not yet constituted more than one-half of the total issued shares, the Chairman shall announce the dissolution of the Meeting.

Article 9

1. The agenda of the general meeting shall be set by the Board of Directors if it is convened by the Board of Directors, relevant agendas (including the

extempore motion or amendment of the existing agenda) shall be voted by poll. Unless otherwise approved by the Members in the general meeting, a general meeting shall proceed in accordance with the agenda.

2. The above provision applies to cases where the general meeting is convened by any person, other than the Board of Directors, entitled to convene such meeting.
3. Unless otherwise resolved at the general meeting or in accordance with Article 18 of these Rules, the Chairman cannot announce adjournment of the meeting before all items listed in the agenda are resolved. In case that the Chairman adjourns the general meeting in violation of these Rules, other members of the Board of Directors shall promptly assist the attending Members to elect, by a majority of votes represented by attending Members present in the Meeting, another person to serve as the Chairman to continue the meeting in accordance with due procedures.
4. The Chairman shall provide sufficient time for the explanation and discussion of all items listed in the agenda and amendments submitted by the Members. The Chairman may announce an end of discussion and submit an item for a vote if the Chairman deems that the agenda item is ready for voting and the discussion and amendments proposed complied with the Articles and Applicable Law. Attendees should be offered with adequate time to vote.

#### Article 10

1. When a Member attending the meeting wishes to speak, a speech note should be filled out with summary of the speech, the Member's account number (or the number of attendance card) and the account name of the Member. The sequence of speeches shall be determined by the Chairman.
2. If any attending Member at the meeting submits a speech note but does not speak, no speech shall be deemed to have been made by such Member. In case contents of the speech of a Member are inconsistent with the contents of the speech note, the content of actual speech shall prevail.
3. The same Member may not speak more than twice concerning the same item without the Chairman's consent, and each speech time may not exceed five minutes. In case the speech of any Member violates the above provision or is outside the scope of the agenda item, the Chairman may stop the speech of such Member.
4. Unless otherwise permitted by the Chairman and the speaking Member, no Member shall interrupt the speech of the other Member. The Chairman shall stop such interruption.
5. If a corporate Member/ legal entity has appointed two or more representatives to attend the general meeting, only one representative

can speak for each agenda item.

6. After the speech of a Member, the Chairman may make responses by himself/ herself or appoint an appropriate person to respond.

- Article 11
1. Presenting and voting at a general meeting shall be based on the number of shares.
  2. The shares of Members with no voting rights shall not be included in the total number of issued shares while voting on resolutions.
  3. To the extent permissible under the Statute, if there is concern that a Member's interest may conflict with and adversely affect the Company's interests with regard to any matters discussed at the meeting, that Member shall not participate in voting, and may not represent another Member to exercise his or her voting rights.
  4. The number of shares of those Members not permitted to exercise their voting rights in the foregoing paragraph shall not be included in counting the total number of voting shares for attending Members.
  5. Except in the case of a trust enterprise or securities proxy organization approved by the competent securities authority, the proxy voting rights of a person serving as a proxy for two or more Members may not exceed three percent (3%) of total issued shares voting rights. If it does exceed three percent (3%), the excess portion shall not be counted.

Article 12 Each Member is entitled to one vote for each share held. The above provision shall not apply to those persons whose voting rights are restricted or who have no voting rights according to Article 46 of the Articles.

- Article 13
1. In voting, the Chairman or its designated person shall announce the total number of votes by the attending Members for each proposal, and the voting for each proposal shall be made on a poll. The Company shall publish the voting results (including the consent votes, the objection votes and those who waive their voting rights) to the MOPS on the same day of the meeting.
  2. Should there be an amendment or alternative to one motion, the Chairman may combine the amendment or alternative into the original motion, and determine their order for resolution. If any one of the above shall be resolved, the others shall be considered as rejected, upon which no further resolution shall be required.

Article 14 The Chairman shall appoint persons responsible for checking and counting ballots during votes on agenda items. However, the persons responsible for checking ballots must be Members. The ballots shall be publicly counted at the Meeting venue and the result of voting, including the total number of the votes, shall be announced at the Meeting and placed on record after counting of the votes is finished.

- Article 15
1. If the election of Directors is held at a general meeting, such an election shall be held in accordance with the Company's relevant election rules and procedures and the Articles. The result of the election must be announced at the meeting, including the list of the elected Directors and the number of their votes.
  2. The ballots cast in the election in the foregoing paragraph must be given proper safekeeping and kept for at least one year upon sealed by and with signatures of the persons responsible for checking. If a Member initiates proceedings, ballots shall be kept until the end of the proceedings.
- Article 16
1. Resolutions made at a general meeting shall be compiled in the form of minutes. The Chairman shall affix his/her signature or seal to the minutes, which shall be issued to Members within twenty (20) days after the end of the meeting. Minutes may be produced and issued to Members in electronic form. For as long as the Company's shares are listed on the Designated Stock Market, the minutes may be issued to Members by means of a public notice in accordance with the Articles.
  2. The minutes must faithfully record the meeting's date (year, month, day), place, Chairman's name, resolution method, summary of proceedings, and results of resolutions through voting (including the number of votes). When the election of directors is held, the numbers of votes with those elected as directors shall be announced. Meeting minutes shall be kept for as long as the Company exists.
  3. The number of votes casted for or against a resolution and the total number of votes cast shall be recorded in the minutes.
  4. On the day of the shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders meeting.
  5. If any matter put to resolution at the shareholders meeting constitutes material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or GreTai Securities Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.
- Article 17
1. The persons who handle the business of a general meeting of the Members shall wear an identification card or a badge.
  2. The Chairman may direct disciplinary personnel or security personnel to maintain the order of the meeting. For doing so they shall wear an identification badge.

3. If there is any speaker device at the meeting venue, the Chairman of the meeting may prevent Members from delivering a speech using the device not provided by the Company.
4. The Chairman may direct the disciplinary personnel or security personnel to ask the Member who refuses to obey these Rules or the orders of the Chairman and disturbs the proceedings of the meeting to leave the meeting premises.

- Article 18
1. During the meeting, the Chairman may, at his or her discretion, set time for intermission. In exceptional cases, when there are incidents that temporarily prevent the normal progress of the general meeting, the Chairman may decide to temporarily suspend the meeting and announce, depending on the situation, the time that the Meeting will resume.
  2. Before the agenda set for the general meeting are completed, if the meeting venue cannot continue to be used for the meeting, the Members may resolve to find another location to continue the meeting. .
  3. The Members may resolve to adjourn the meeting within five (5) days in accordance with Article 182 of the ROC Company Law.

Article 19 Notwithstanding any provision to the contrary herein, any laws and regulations of any jurisdiction other than the laws of the Cayman Islands and any procedural rule set out herein shall only apply to the maximum extent permitted under the laws of the Cayman Islands and the Statute.

Article 20 Establishment and amendment to these Rules shall take effect upon adoption by the Members at a general meeting.

(Appendix 3)

**TaiGen Biopharmaceuticals Holdings Limited**

**Current Shareholdings of Directors**

**Record Date : March 30, 2026 (the book closure date)**

| Position                                  | Name   | Number of shares<br>current hold | Shareholding<br>ratio (%) |
|---|--|----------------------------------|---------------------------|
| Chairman                                  | Kao Hsiang Investment Co.,Ltd.<br>Representative : Kuo-Lung Huang              | 65,000                           | 0.01%                     |
| Director                                  | Kao Hsiang Investment Co.,Ltd.<br>Representative : Hong-Jen Chang              |                                  |                           |
| Director                                  | Kao Hsiang Investment Co.,Ltd.<br>Representative : Peter Wu                    |                                  |                           |
| Director                                  | YFY Inc<br>Representative : Weng-Foung Huang                                   | 97,502,590                       | 13.70%                    |
| Director                                  | National Development Fund,Executive<br>Yuan<br>Representative : Hsun-Yuan Tsou | 103,007,259                      | 14.47%                    |
| Director                                  | Taiwan Sugar Corporation<br>Representative : I-Jen Huang                       | 35,911,058                       | 5.04%                     |
| Independent<br>Director                   | Mei-Li Su  | 0                                | 0                         |
| Independent<br>Director                   | Eric, Yi-Chun Huang  | 0                                | 0                         |
| Independent<br>Director                   | Chen-Wu, Chang   | 0                                | 0                         |
| <b>Total shares held by all Directors</b> |  | <b>236,485,907</b>               | <b>33.22%</b>             |

Note 1 : The total number of shares issued and outstanding was 711,833,575 with \$0.001 per share par value.

**(Appendix 4)**

**The Acceptance of the Shareholders' Proposals for the Shareholders Meeting  
This Year**

1. According to Article 33 of the Memorandum and Articles of Association, shareholder(s) holding one percent (1%) or more of the total number of outstanding shares of the Company may propose to the Company a proposal for discussion at the general shareholders' meeting. The number of words of a proposal to be submitted by a shareholder shall be limited to not more than three hundred (300) words.
2. The period for such acceptance of shareholders' proposals: from March 20, 2026 to March 30, 2026; the information has been announced on the Market Observation Post System.
3. The Company did not receive any shareholders' proposal during the aforesaid period.