

Ticker Symbol: 4107



BIOTEQUE CORPORATION

2022 General Shareholders' Meeting

Handbook

Notice to readers

This English version handbook is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English version and Chinese version, the Chinese version shall prevail.

June 15, 2022

Venue: Conference Room on the fourth floor of the Yilan Plant of the Company

Address: No. 5, Ziqiang Road, Longde Industrial Park, Longde Li, Suao

Township, Yilan County.

Shareholders meeting will be held by physical shareholders meeting.

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I. Meeting Procedures

BIOTEQUE CORPORATION

2022 General Shareholders' Meeting

1. Call Meeting to Order
2. Chairman's Address
3. Report Items
4. Proposed Items
5. Discussion Items
6. Election Matters
7. Other Matters
8. Questions and Motions
9. Adjournment

II. Meeting Agenda

BIOTEQUE CORPORATION

2022 General Shareholders' Meeting Agenda

Time: 10:00 am, Wednesday, June 15, 2022

Place: No. 5, Ziqiang Road, Longde Industrial Park, Longde Li, Suao Township,
Yilan County

(Conference Room on the fourth floor of the Plant of the Company)

1. Call the Meeting to Order
2. Chairman's Address
3. Report Items
 - (1) 2021 Business Report and 2022 Business Plan
 - (2) Review results of the 2021 Business Report and Financial Statements by the supervisors
 - (3) Distribution of the Company's remunerations to its employees, directors and supervisors in 2021
 - (4) Endorsements and guarantees of the Company
 - (5) Status of distribution for cash dividend of 2021 earnings
 - (6) Amendment to the meeting policy of the Company's Board of Directors.
 - (7) Amendment to the code of ethical conduct.
4. Proposed Items
 - (1) Business Report and Financial Statements and Distribution of earnings of 2021.
5. Discussion Items
 - (1) Amendments to the Articles of Incorporation.
 - (2) Amendment to the Operational procedures for Acquisition and Disposal of Assets.
 - (3) Amendment to the Company's Rules and Procedures of Shareholders' Meeting.
 - (4) Amendment to the Operational Procedures for Endorsements and

Guarantees.

(5) Amendment to the Operational Procedures for Loaning of Company Funds.

(6) The 12th remuneration of independent directors.

6. Election Matters

Election of the 12th directors (including three independent directors).

7. Other Matters

Discussion to approve the lifting of non-competition restrictions for directors.

8. Motions

9. Adjournment

1. Report Items

1. 2021 Business Report and 2022 Business Plan

Explanatory Notes:

1. The operating revenue of the Company throughout 2021 was NT\$1,825,491,000 and the after-tax profit came to NT\$431,257,000.
2. For the Business Report, please refer to Attachment 1 of this handbook.
3. They are enclosed here for future reference.

2. Review results of the 2021 Business Report and Financial Statements by the supervisors

Explanatory Notes: For the review results of the 2021 Business Report and Financial Statements by the supervisors, refer to Attachment 2 of this handbook.

3. Distribution of the Company's remunerations to its employees and directors and supervisors in 2021.

Explanatory Notes:

1. The total amount of remunerations assigned to directors and supervisors was NT\$9,121,039 and that to employees was NT\$28,503,247.
2. All were distributed in cash.

4. Endorsements and guarantees of the Company.

Explanatory Notes:

1. To meet the operating needs of subsidiaries, the Company provided its subsidiaries with financing guarantee.
2. As of March 31, 2022, the total amount of endorsements and guarantees of the subsidiary in the Philippines came to US\$5,500,000.

3. As of March 31, 2022, the outstanding balance was US\$2,500,000.
 4. Neither of the overall amount of endorsements and guarantees of the Company nor the amount to any single enterprise exceeded the limit.
5. Status of distribution for cash dividend of 2021 earnings

Explanatory Notes:

1. After the year-end closure of 2021 accounts, a proposal was made to distribute cash dividends at NT\$4.5 per share in accordance with The Company Act and Articles of Incorporation.
 2. For the current distribution, exclusive cash dividends are intended. The cash dividend is rounded to \$1. For the redundancies less than \$1, they are appropriated to the Company's Employee Welfare Committee.
 3. The proposal was resolved by the Board of Directors and the Chairman of the Board of Directors was authorized to determine the ex-dividend date and payment date.
 4. In case of any impact on the circulating shares of the Company due to its change in capital stock and the accordingly altered dividend distribution rate for the shareholders, once it is decided and approved through the General Shareholders' Meeting, the Chairman is authorized to make related adjustments regarding the dividend distribution rate.
6. Amendment to the meeting policy of the Company's Board of Directors.

Explanatory Notes:

1. Proposal to make partial amendments to conform with changes in regulations, particularly the assembly of Audit Committee and removal of rules relating to supervisors in accordance with Article 14-4 of the Securities and Exchange Act.
 2. Please refer to Attachment 3 of this conference handbook for a detailed comparison between existing and revised Board of Directors Conference Rules.
7. Amendment to the code of ethical conduct.

Explanatory Notes :

1. Proposal to make partial amendments to conform with changes in regulations, particularly the assembly of Audit Committee and removal of rules relating to supervisors in accordance with Article 14-4 of the Securities and Exchange Act.
2. Please refer to Attachment 4 of this conference handbook for a detailed comparison between existing and revised Ethical Behavior Guidelines

2. Proposed Items

(By Board of Directors)

Item#1: Business Report and Financial Statements of 2021

Explanatory Notes:

1. Both the 2021 parent-company-only financial statements and the consolidated financial statement of the Company were completely audited by the two CPAs, namely Ya-Lin Chen and Yen-Da Su of KPMG. The foregoing financial statements, the Business Report and the Earnings Distribution Table were approved by the Company's Board of Directors and completely reviewed by the supervisors and no discrepancy has been found.
2. For the Business Report, the CPA Audit Report, and the 2021 parent-company-only Financial Statements and Consolidated Financial Statement, refer to Attachment 1, 5, and 6 of this handbook.
3. This is handled in accordance with the Company Act and the Company's Articles of Incorporation # 20.
4. The Earnings Distribution Table is given below:

BIOTEQUE CORPORATION
EARNINGS DISTRIBUTION TABLE
2021

Unit: NTD

Item	Amount	Remarks
Beginning retained earnings	965,622,159	
Less: Adjustment to previous actuarial gains/losses	(5,633,152)	
Plus: After-tax net profit of 2021	431,256,506	
Plus: Actuarial equities	1,550,736	
Less: Appropriation of 10% as legal reserve	(43,280,724)	
Less: Appropriation of special reserve Difference in exchange from the conversion of financial statements of overseas operating entities (50,619,530)	(16,644,696)	
Distributable net profit	1,332,870,829	
Less: Distribution item Common stock dividend	(311,842,512)	\$4.5 per share
Ending Undistributed retained earnings	1,021,028,317	

Note: \$4.5 is assigned per share as cash dividend of common stock and the total value released came to \$311,842,512. Earnings from 2021 were prioritized in the current distribution of earnings.

Resolution:

3. Discussion Items

(1) (Raise By the Board of Directors)

Cause of Action: Amendments to the Articles of Incorporation.

Explanatory Notes:

Articles of Incorporation of the Company revised pursuant to the amendments in the Company Act.

Proposal to make partial amendments to conform with changes in regulations, particularly the assembly of Audit Committee and removal of rules relating to supervisors in accordance with Article 14-4 of the Securities and Exchange Act. Proposal for partial

amendments to the Company's Articles of Incorporation.

Comparison Table of the amended provisions of the Company's Articles of Incorporation (please refer to Attachment 7 of this Handbook).

Resolution:

(2) (Raise By the Board of Directors)

Cause of Action: Amendment to the Operational "procedures for Acquisition and Disposal of Assets"

Explanatory Notes:

1. Proposal to make partial amendments to conform with changes in regulations, particularly the assembly of Audit Committee and removal of rules relating to supervisors in accordance with Article 14-4 of the Securities and Exchange Act.
2. Comparison Table of the amended provisions of the procedures for Acquisition and Disposal of Assets of Incorporation (please refer to Attachment 8 of this Handbook).

Resolution:

(3) (Raise By the Board of Directors)

Cause of Action: Amendment to the Company's "Rules and Procedures of Shareholders' Meeting"

Explanatory Notes:

1. Proposal to make partial amendments to conform with changes in regulations, particularly the assembly of Audit Committee and removal of rules relating to supervisors in accordance with Article 14-4 of the Securities and Exchange Act.
2. Comparison Table of the amended provisions of the Rules and Procedures of Shareholders' Meeting of Incorporation (please refer to Attachment 9 of this Handbook).

(4) (Raise By the Board of Directors)

Cause of Action: Amendment to the Operational Procedures for Endorsements and Guarantees.

Explanatory Notes:

1. Proposal to make partial amendments to conform with

changes in regulations, particularly the assembly of Audit Committee and removal of rules relating to supervisors in accordance with Article 14-4 of the Securities and Exchange Act.

2. Comparison Table of the amended provisions of the Procedures for Endorsements and Guarantees of Incorporation (please refer to Attachment 10 of this Handbook).

Resolution:

(5) (Raise By the Board of Directors)

Cause of Action: Amendment to the Operational Procedures for Loaning of Company Funds.

Explanatory Notes:

1. Proposal to make partial amendments to conform with changes in regulations, particularly the assembly of Audit Committee and removal of rules relating to supervisors in accordance with Article 14-4 of the Securities and Exchange Act.
2. Comparison Table of the amended provisions of the Procedures for Loaning of Company Funds of Incorporation (please refer to Attachment 11 of this Handbook).

Resolution:

(6) (Raise By the Board of Directors)

Cause of Action: The 12th remuneration of independent directors.

Explanatory Notes:

1. Article 5 of the Company's "Independent Director Responsibility Principles" states that compensations for independent directors are to be determined according to Articles of Incorporation or resolution of a shareholder meeting, and may be different from compensations to directors and supervisors, provided that they are at a reasonable level. Independent directors' compensations may also be paid in monthly fixed sums, subject to legal procedures. Independent directors are excluded from the Company's earnings allocation.
2. Independent directors' compensation is determined at NT\$20,000/month.

Resolution:

4. Election Matters

Cause of Action: Election of the 12th directors (including three independent directors).

Explanatory Notes:

1. According to the "Articles of Incorporation", there shall be twelve Directors (including three Independent Directors). The newly-elected Directors shall take office on the elected day and serve a term of office of three years. The tenure of newly-elected Directors shall commence on June 15, 2022 and expire on June 14, 2025.
2. List of director candidates (please refer to Attachment 12 of this Handbook).
3. Please vote.

Election result:

5. Other Matters

Cause of Action: Cancellation of the non-competition restriction on the Company's new directors and their representatives is submitted for resolution.

Explanatory Notes:

1. Pursuant to Article 209 of the Company Act, "A Director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval."
2. Proposal to seek shareholders' permission for directors to invest or engage in businesses of identical or similar nature to the Company, in which they also serve as directors or managers. Proposal to remove restrictions on competing business involvement for new directors and their representatives, if applicable.
3. As the Company adopts a candidate nomination system for the election of its directors and independent directors, and in order to facilitate shareholders' exercise of their voting rights electronically, the Company discloses the list of directors and independent directors for which the non-competition clause has been listed below:

Category	Name of Candidate	Concurrent Position Held
Director	Tang-Lung Hsu	Catcher Medtech Co., Ltd. - Chairman Smart eCare Inc. - Chairman Catcher Technology Co., Ltd. - Vice President Chairman of Keyao Co., Ltd. Yide Co., Ltd. - Chairman Yisheng Co., Ltd. - Chairman
Representative of Institution Director	Hsu-Yuan Li	Catcher Medtech Co., Ltd. - Director Catcher Technology Co., Ltd.- Vice President
Representative of Institution Director	Wen-Chung Yeh	Supervisor of Catcher Medtech Co., Ltd. Catcher Technology Co., Ltd.-Chairman's special assistant Smart eCare Inc.- General accountant
Representative of Institution Director	Ming-Zhong Li	BIOTEQUE MEDICAL PHIL. INC - Chairman BONTEQ MEDICAL DISTRIBUTION PHIL. INC.- Director
Representative of Institution Director	Yi-Xun Li	Director of BIOTEQUE MEDICAL PHIL. INC. Director of BONTEQ MEDICAL DISTRIBUTION PHIL. INC.
Director	Jin-Long Lin	Director of BIOTEQUE MEDICAL PHIL. INC. Director of BONTEQ MEDICAL DISTRIBUTION PHIL. INC.
Independent Director	Ren-Fang Li	BenQ Medical Technology Corporation - Independent Director Formosa Pharmaceuticals Inc. - Independent Director Rechi Precision Co., Ltd. - Independent Director

Resolution:

6. Motions

7. Adjournment

III. Attachment

1. Business Report

Letter to Shareholders

Dear Shareholders, Ladies and Gentlemen, Hope everyone is well.

BIOTEQUE CORPORATION, under the joint efforts of all staff, hereby reports the 2021 Business Report and the 2022 Business Plan in brief as follows:

2021 Business Report

1. Accomplishment:

Unit: NT\$1,000 ; %

Item	2021	2020	Increased/ Decreased amount	Change ratio
Operating revenue	1,825,491	1,947,661	(122,170)	(6.27)
Net operating income	547,928	606,718	(58,790)	(9.69)
Net non-operating income	(9,731)	(4,925)	(4,806)	97.58
After-tax profit	431,257	488,665	(57,408)	(11.75)

2. Budget implementation status: The Company only set budget internally for 2021 and did not disclose its financial forecast to the public.
3. Income, expenditures and profitability analysis:

Unit: NT\$ 1,000 ; %

Item	Description	2021	2020
Financial income and expenditures	Operating revenue	1,825,491	1,947,661
	Gross profit	802,869	851,754
	After-tax profit	431,257	488,665
Profitability	Return on assets	11.66	15.06
	Return on equity	15.78	18.97
	Operating profit to paid-in capital ratio	79.07	87.55
	Before-tax profit to paid-in capital ratio	77.66	86.84
	Net profit ratio	23.62	25.09
	Earnings per share (\$)	6.22	7.05

4. Research and development status:

The Company's accomplishments in research and development throughout 2021 are as follows:

R&D Group 1	R&D Group 2	R&D Group 3
<p>12 major accomplishments under [Research] and 15 major accomplishments under [Development], for a total of 27 items:</p> <ol style="list-style-type: none"> [Research] Biosafety assessment - Biological test for application of PCN Kit MDR. [Research] Discussion of FDA application strategy - Determining when to file for 510(k) application based on changes in current products. [Research] Functional test assessment - Study of functional test on parts used in the Luer structure for PD, DB, and HD products. [Research] Suture wire technology and domestic/foreign market assessment [Research] Clinical application of biliary drainage catheter [Research] Feasibility of clinical assessments in establishing clinical application of products [Research] Production and characteristics of PE stoppers [Research] Study on toxins generated from the production of fluorine-based products 	<p>17 major accomplishments under [Research] and 13 major accomplishments under [Development], for a total of 30 items:</p> <ol style="list-style-type: none"> [Research] Intellectual property rights search - Interventional micro-catheters in emerging markets. [Research] Materials science research - Improvements to inhibit scabbing on medical equipment surface when used in the urinary system. [Research] Materials science research - Use hydrophobic materials on medical equipment surfaces to prevent static electricity disturbance and relative motion with nearby medical equipment. [Research] Materials science research - Minimal feasible solution for sterilization of medical equipment with low tolerance to heat and moisture. [Research] Matching of demand and supply - Feasibility of producing medical equipment for diagnostic and therapeutic ERCP. 	<p>4 major accomplishments under [Research] and 10 major accomplishments under [Development], for a total of 14 items:</p> <ol style="list-style-type: none"> [Research] Completed development of needle-free infusion set sample. [Research] Completed development of extended infusion tube sample. [Research] Technical development of thoracic drainage valves and completion of the sample. [Research] Development of high-flow nasal cannula. [Research] New (ergonomic) mini-sized hemostatic clip design. [Development] Completed design and development of the tracheal end of a new type of closed suction tube for sputum removal, and commenced production. [Development] Completed design and development of

R&D Group 1	R&D Group 2	R&D Group 3
and preventive measures		
9. [Research] Comparison of international regulations and standards on high-flow nasal cannula	6. [Research] Clinical application study - Multi-shape vascular imaging catheter for lower limb diagnosis in radial intervention.	pressure control valve of a new type of closed suction tube for sputum removal, and commenced production.
10. [Research] Study on the improvement of hydrophilic coating for surfaces of drainage catheters	7. [Research] User-oriented design - Vascular imaging catheter with better capability of passing through bending vessels.	8. [Development] Commenced production of new (full circumference) mini-sized hemostatic clip design.
11. [Research] Feasibility of MRI on drainage catheter with metallic label	8. [Research] User-oriented design - Micro-catheter kits for treatment of peripheral artery occlusive disease.	9. [Development] Automated production of the closed suction tube for sputum removal.
12. [Research] Effect of EU ROHS and REACH on products	9. [Research] Establishment of technological applicability - Hydrophilic thin-layer coating on fluorine-based materials.	10. [Development] Commenced production of proprietary stop valve for closed suction tube for sputum removal.
13. [Development] Improvement of disruptions in PD injection - Rotation of Hub injection connector by 90 degrees to resolve jamming of nylon wire with the needle inside the catheter.	10. [Research] Material safety assessment - Ampratz dilators for nephrectomy.	11. [Development] Commenced production of anti-slip suction catheter used in pediatric closed suction tube for sputum removal.
14. [Development] Improvement of production capacity for PD injection in anole hot runner system - Addition of 12Fr and 14Fr (from 2 holes to 4 holes).	11. [Research] Study of production technology - Feasibility studies of medical devices used in the treatment of arterial embolism.	12. [Development] Development of customized masks and commenced production.
15. [Development] Improvement of production capacity for divergent channel in anole hot runner system - Addition of 8Fr and 10Fr (from 2 holes	12. [Research] Study of production technology - Central venous catheter kit with four chamber catheters made from precision polyurethane that can be used for drug injection.	13. [Development] Commenced production of protective cover (8phrs).

R&D Group 1	R&D Group 2	R&D Group 3
<p>to 4 holes).</p> <p>16. [Development] Improvement of production capacity for PD Hub injection in anole hot runner system - Addition of 8Fr (from 2 holes to 4 holes).</p> <p>17. [Development] Introduction of domestically licensed hemodialysis catheters for market needs - Addition of 3 different materials, Y-shape puncture needles, syringe with a guide wire, and secondary syringe supplier</p> <p>18. [Development] Development of pediatric 8Fr/double-lumen catheter - Prototype has been completed.</p> <p>19. [Development] Development of Centesis Catheter (version B.Braun) - Prototypes for 5Fr, 6 Fr, and 8Fr have been completed.</p> <p>20. [Development] Product materialization - Risk analysis on a change of film treatment fluid.</p> <p>21. [Development] Product launch application - Functional test on Y-shape puncture needles for hemodialysis catheter, guided steel wire, and syringe; and</p>	<p>13. [Research] Study of production technology - Reusable support tools that prevent bending or collapse during catheter shaping.</p> <p>14. [Research] Study of production technology - To confirm the stability of the semi-automated device and its ability to be used for welding minimally invasive pointed-end cardiovascular imaging tubes.</p> <p>15. [Research] Study of production technology - Rigidity and fit for connectors and catheters designed to withstand high pressure fluid impact.</p> <p>16. [Research] Study of production technology - Applicability of surface color printing and biocompatibility assessment on cell toxicity for "DEHP-free" PVC catheters.</p> <p>17. [Research] Acquisition of key resources - Acquisition of special parts that can be used in medical equipment for respiratory therapy.</p> <p>18. [Development] Value establishment - Sale of minimal feasible solution equipment, products, and kits for urinary tract stones.</p> <p>19. [Development] Value</p>	<p>14. [Development] Acquisition of CE certificate renewal documentation for DEHP-free puncture needles.</p>

R&D Group 1	R&D Group 2	R&D Group 3
<p>risk management after a change of specification.</p> <p>22. [Development] FDA product launch application - BIOTEQ Drainage Catheter Set (Seldinger Type and One Step Type)</p> <p>23. [Development] Product launch application - Functional and quality test on aged CL and MCL drainage catheters, and preparation of other certification documents.</p> <p>24. [Development] Development and testing of production procedures for a proprietary heater.</p> <p>25. [Development] Attachment and processing of different materials on HSG catheter</p> <p>26. [Development] Study on production sample-making and characteristics of micro-puncture guide sets</p> <p>27. [Development] Raw materials assessment and development for the addition of one TPU materials supplier.</p>	<p>establishment - Differentiated torque control device specific for lubricated micro-guide wires.</p> <p>20. [Development] Value establishment - Interventional catheter with depth measurement, can be used for endovenous laser treatment.</p> <p>21. [Development] Value establishment - Indwelling ureteral stents with multi-stabilization structure to prevent loosening in clinical use.</p> <p>22. [Development] Value establishment - Minimal feasible solution for edge protection of medical equipment that does not generate waste and pollution in the form of microplastics.</p> <p>23. [Development] Profit model expansion - Design and production of "non-PVC" introducer sheath sets for cardiovascular intervention for European customers.</p> <p>24. [Development] Profit model optimization - Acquisition of key resource - micro-lubricated guide wires.</p> <p>25. [Development] Acquisition of product launch permit -</p>	

R&D Group 1	R&D Group 2	R&D Group 3
	<p data-bbox="683 237 999 353">Addition of micro-lubricated guide wires into existing license.</p> <p data-bbox="619 360 1018 607">26. [Development] Acquisition of product launch permit - "Non-PVC" introducer sheath sets for cardiovascular intervention.</p> <p data-bbox="619 613 1023 987">27. [Development] Product materialization - Pediatric central venous catheter kit with three chamber catheters made from precision polyurethane that can be used for drug injection.</p> <p data-bbox="619 994 1023 1285">28. [Development] Product materialization - Special shape vascular imaging catheter specific for narrow-space imaging in the fistula during hemodialysis.</p> <p data-bbox="619 1292 1023 1538">29. [Development] Product materialization - "DEHP-free" accessories for medical equipment used in vascular reconstruction.</p> <p data-bbox="619 1545 999 1825">30. [Development] Product launch application - Vascular imaging catheter of equivalent shape to competing products that are clinically applicable.</p>	

2. Overview of the 2022 Business Plan

(1) Operation Policy

The Company continues to focus on the development of core business activities, and is committed to satisfying customers with improved technology, shortened product development, flexible production, and fast delivery. By actively exploring new customers and new markets, the Company persistently searches for opportunities to increase revenues and gross profit, thereby supporting future profitability and size growth. Today, the Company continues to enforce integrity, diligence, and resourcefulness as the key values toward sustainable growth. The Company will also begin exploring CDMO customers starting this year. Considering how completing the new plant in Yilan Science Park may greatly improve business performance, a CDMO team will be assembled to oversee the market expansion and technological integration.

(2) Expected Sales and Rationales:

Expected sales of products of the Company in 2022

Unit: ten thousand pieces

Hemodialysis tube	1,191
Interventional radiology catheter	100
Infusion bag	8,600
Puncture needle	4,260
Interventional cardiology catheter	100
Surgical tube	540
Miscellaneous medical disposables	800

As market demand and sales orders stabilize, the Company decided to support its 10-year growth strategy by investing in the construction of a new plant at Yilan Science Park in 2021. With a total floor area of more than 46,000m², the new plant will meet the world's popular medical equipment certifications including GMP, FDA, ISO13485, and CE, and is expected to commence production activities in 2024. New technologies such as AI-assisted automated production equipment and smart production software (MES) will be incorporated to increase production capacity and ensure prompt delivery to customers. Based on current market intelligence, the market remains favorable towards the outlook of the healthcare industry, and the Company is confident about delivering better revenues and profits in the future.

3. Future Operation Environment and Development Strategy

(1) External competition

(1) Domestically

Bioteq has long been an iconic brand of consumables for hemodialysis in Taiwan, with a consistently growing customer base. Meanwhile, Bioteq's high-end internal catheters have gained increasing awareness in the domestic market and are replacing imports on a large scale due to their consistent quality. This shift towards locally made alternatives not only lessens the industry's dependency on imported high-end medical supplies, but also reduces the cost and burden of the healthcare system. With regards to the supply of medicinal bags for infusion therapy, several reputable pharmaceutical companies in Taiwan have already chosen to source supplies from the Company on a long-term basis.

(2) Internationally

Most countries in the world have included dialysis into public health coverage, and plan to incur higher payments in the future. Given how the Company's Philippines Plant can make products of excellent quality at competitive prices, this presents the Company with the opportunity to market dialysis supplies overseas. In addition, the various types of internal catheters developed by the Company have been certified (e.g. CE) for sale in international markets and have become a popular brand worldwide in recent years. Competent sales channels have been established throughout Europe and America, and product sales are growing quickly to replace international brands. There are breakthroughs with medicinal bags on international markets, too. Besides the existing markets in Europe and America, there are other markets in emerging countries in Southeast Asia, Africa, and the Middle East.

(II) Regulatory Environment and Global Market Conditions

GMP certification is required for medical products to be sold domestically. In Europe, ISO 13485 and CE approval are a must. In the US, the FDA 510K must be obtained and likewise, in Mainland China, the NMPA is required. In Japan, medical products must comply with the Pharmaceutical Affairs Law and the JIS Standards. The stringent certification process of the EU's new CE-MDR has especially caused a substantial increase in certification costs. Despite the high threshold of domestic and international regulatory requirements, the Company has spared no effort to obtain required certifications, and then work towards expanding regional and international sales and distribution channels through strategic collaborations. This is anticipated to increase distribution approvals and accelerate the momentum of customer orders.

(III) Production and Distribution Plan and Regulatory Environment and Global Market Conditions

- (1) In the coming year, the Company will continue taking the initiative to develop high value-adding products, particularly high-end catheters, and complete the product portfolio to raise overall gross profit margin. Furthermore, by exploring new customers and strengthening collaboration with overseas distributors, the Company hopes to create more comprehensive sales channels and enhance the relationship with customers,

thereby securing and increasing the share in domestic as well as foreign markets.

- (2) Given the latest global competitive landscape, medical equipment suppliers today are more willing to outsource to CDMOs, and the Company has made significant progress in recent years in terms of critical know-how, product development speed, plant construction, and capacity expansion that put it in an advantageous position to work with world's major players.
- (3) In addition, the Company will further reinforce its collaboration with major upstream raw material suppliers while searching for alternative suppliers to ensure a consistent supply of raw materials in both quality and quantity.

4. Future Operation Environment and Development Strategy

This year, the Company will continue to proactively develop new products, maximize the development of internal catheters used at respective departments, realize more complete combinations of products, adjust the product structure in order to enhance the overall gross margin for the Company, research and develop higher value-added products, go with the market trends and satisfy the needs of customers, and manage to connect with international heavyweights and seek strategic alliance and partnerships with them in order to improve key technologies. In addition, the Company will further reinforce its collaboration with major upstream raw material suppliers to ensure steady quality and worry-free sources of raw materials. In order to explore domestic and international markets and new customer bases, more flexible strategies will be enforced and collaboration and alliance with overseas distributors will be enhanced to deploy a more complete distribution network and partnerships with customers will be further reinforced in order to secure domestic and foreign markets and to enhance the market share.

Looking into the future, the Company remains optimistic and positive. It is our hope that shareholders will continue to stay with us, support us, and provide us with feedback as they always have towards BIOTEQUE CORPORATION and we will continue to create better returns for our shareholders.

We wish all of you good health and the best in all of your endeavors!

BIOTEQUE CORPORATION

Chairman: Zong-Li Cai

General Manager: Ming-Zhong Li

Head of Accounting: Pei-Zhi Zhong

2. Supervisor's Review Report

BIOTEQUE CORPORATION

Supervisor's Review Report

Among the 2021 Business Report, Financial Statement, and Proposal on Distribution of Earnings prepared by the Board of Directors, the Financial Statement, in particular, was completely audited by CPAs Ya-Lin Chen and Yen-Da Su of KPMG and the Audit Report was issued. The above-mentioned Business Report, Financial Statement, and Proposal on Distribution of Earnings have been reviewed by the Supervisor and no inconsistency has been found. Therefore, according to the applicable requirements of the Company Act and the Securities Exchange Act, the report is prepared as above for your review.

To

BIOTEQUE CORPORATION

2022 General Shareholders' Meeting

Supervisor: Ying-Ling Li

Zhen-Pan Hong

(Representative of King Polytechnic Engineering Co., Ltd.)

Xing Wang

March 10, 2022

3. Comparison table of amended provisions of the meeting policy of the Company’s Board of Directors

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>Article 3 The board of directors shall convene meetings at least once a quarter. An agenda will have to be prepared for each board meeting convened. Meetings shall be advised to all directors at least 7 days in advance; however, meetings can be held on shorter notices in case of emergency.</p> <p>The "7 days" advance notice counts from the next day after the notice is sent until one day before the meeting.</p> <p>The meeting advice can be made in electronic form if consented to by the receiving party.</p> <p>Except in the case of emergency or under circumstances supported by justifiable reasons, all matters listed in Paragraph 1, Article 12 of the Policy must be proposed as part of the agenda, and can not be raised as a special motion.</p>	<p>Article 3 The board of directors shall convene meetings at least once a quarter. An agenda will have to be prepared for each board meeting convened. Meetings shall be advised to all directors <u>and supervisors</u> at least 7 days in advance; however, meetings can be held on shorter notices in case of emergency.</p> <p>The "7 days" advance notice counts from the next day after the notice is sent until one day before the meeting.</p> <p>The meeting advice can be made in electronic form if consented to by the receiving party.</p> <p>Except in the case of emergency or under circumstances supported by justifiable reasons, all matters listed in Paragraph 1, Article 12 of the Policy must be proposed as part of the agenda, and can not be raised as a special motion.</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit Committee.</p>
<p>Article 7 Board meetings of the Company that are convened by the Chairman shall be <u>chaired by the Chairman</u>. However, the first meeting of a newly elected board shall be convened by the director who receives the highest number of votes at the shareholder meeting, whereas the convener shall assume the role of meeting chairperson. If two or more directors are equally eligible to serve as a convener, one shall be elected among themselves to serve as convener.</p> <p><u>If a board meeting is convened with the consent of more than half of the board under any of the conditions described in Paragraph 4, Article 203 or Paragraph 3, Article 203-1 of The Company Act, the participating directors shall appoint one among themselves to serve as chairperson.</u></p> <p>If the Chairman is on leave or is unable to exercise duties for any reason, the Vice Chairman will act on behalf; if there is no Vice Chairman or if the Vice Chairman is also on leave or is unable to exercise duties for any reason, the Chairman may appoint one standing director to assume acting duty; if there is no standing director, one of the directors will be appointed to perform acting duty; if no delegate is appointed by</p>	<p>Article 7 Board meetings of the Company <u>shall be convened and</u> chaired by the Chairman. However, the first meeting of a newly elected board shall be convened by the director who receives the highest number of votes at the shareholder meeting, whereas the convener shall assume the role of meeting chairperson. If two or more directors are equally eligible to serve as a convener, one shall be elected among themselves to serve as convener.</p> <p>If the Chairman is on leave or is unable to exercise duties for any reason, the Vice Chairman will act on behalf; if there is no Vice Chairman or if the Vice Chairman is also on leave or is unable to exercise duties for any reason, the Chairman may appoint one standing director to assume acting duty; if there is no standing director, one of the directors will be appointed to perform acting duty; if no delegate is appointed by the Chairman, one shall be appointed among the standing directors or directors to serve acting duty.</p>	<p>Wording amendment</p>

<p>the Chairman, one shall be appointed among the standing directors or directors to serve acting duty.</p>		
<p>Article 8 When the board convenes its meeting, the Department of Finance is expected to prepare relevant information ready for use at directors' request. Personnel from relevant departments or subsidiaries may be called to participate in the board meeting depending on the topics discussed. Certified public accountants, lawyers, or other professionals may also be invited to express opinions in board meetings if necessary. However, these personnel are to be dismissed during discussion and voting.</p> <p>The chairperson shall announce commencement of board meeting when the time is due with more than half of all directors present. If the meeting is due to convene but less than half of the board is present, the chairperson may postpone the meeting up to two times. If the number of participants remains insufficient after two postponements, the chairperson may re-convene the meeting according to Paragraph 2, Article 3 of the Policy.</p> <p><u>The term "entire board of directors" mentioned above and in Subparagraph 2, Paragraph 2, Article 16 of the Policy shall refer to those currently on active duty.</u></p>	<p>Article 8 When the board convenes its meeting, the Department of Finance is expected to prepare relevant information ready for use at directors' request.</p> <p>Personnel from relevant departments or subsidiaries may be called to participate in the board meeting depending on the topics discussed. Certified public accountants, lawyers, or other professionals may also be invited to express opinions in board meetings if necessary. However, these personnel are to be dismissed during discussion and voting.</p> <p>The chairperson shall announce commencement of board meeting when the time is due with more than half of all directors present. If the meeting is due to convene but less than half of the board is present, the chairperson may postpone the meeting up to two times. If the number of participants remains insufficient after two postponements, the chairperson may re-convene the meeting according to Paragraph 2, Article 3 of the Policy.</p>	<p>Wording amendment</p>
<p>Article 12 The following issues shall be raised for discussion in board meetings:</p> <ol style="list-style-type: none"> 1. The Company's operating plans. 2. Annual and semi-annual financial reports; this excludes situations where the laws do not require semi-annual financial reports to be audited by a CPA. 3. Establishment or amendment of internal control system, and assessment of the effectiveness of the internal control system according to Article 14-1 of the Securities and Exchange Act (SEA). 4. Establishment or amendment of asset acquisition and disposal procedures, derivative trading procedures, external party lending procedures, external party endorsement and guarantee procedures, and other procedures of major financial or business consequences according to Article 36-1 of the SEA. 5. Offering, issuance, or private placement of securities with equity 	<p>Article 12 The following issues shall be raised for discussion in board meetings:</p> <ol style="list-style-type: none"> 1. The Company's operating plans. 2. Annual and semi-annual financial reports; this excludes situations where the laws do not require semi-annual financial reports to be audited by a CPA. 3. Establishment or amendment of internal control system, and assessment of the effectiveness of the internal control system according to Article 14-1 of the Securities and Exchange Act (SEA). 4. Establishment or amendment of asset acquisition and disposal procedures, derivative trading procedures, external party lending procedures, external party endorsement and guarantee procedures, and other procedures of major financial or business consequences according to Article 36-1 of the SEA. 5. Offering, issuance, or private placement of securities with equity characteristics. 6. Appointment and dismissal of finance, accounting, or Head of Internal Audit. 7. Donation to related party or major donation 	<p>Wording amendment</p>

<p>characteristics.</p> <p>6. Appointment and dismissal of finance, accounting, or Head of Internal Audit.</p> <p>7. Donation to related party or major donation to non-related party. However, in the occurrence of a major natural disaster, emergency aids of charitable nature can be made first and acknowledged later during the next board of directors meeting. The term "related party" shall adhere to the definitions stipulated in Regulations Governing the Preparation of Financial Reports by Securities Issuers. Major donation to non-related party shall refer to any single or cumulative donations that amount to NT\$100 million or above in a year to the same party, or amounts that accumulate to more than 1% of net revenues or 5% of paid-up capital, as shown in the latest audited financial statements.</p> <p><u>(For foreign companies that issue shares without face value or at face values other than NT\$10 per share, the 5% threshold on paid-up capital shall be calculated at 2.5% of shareholders' equity instead.)</u></p> <p>The one-year period mentioned above shall refer to the one year dating back from the current board meeting. Amounts that have already been passed in previous board meetings may be excluded from calculation.</p> <p>8. Any decisions that must be resolved in a shareholder meeting or a board of directors meeting as required in Article 14-3 of the SEA, relevant regulations, or Articles of Incorporation, and any major issues prompted by the authority.</p> <p>If the Company has independent directors in place, at least one independent director shall be personally present at each board of directors meeting. All independent directors shall personally attend the board meeting for any decisions specified in Paragraph 1 that require resolution from a board of directors meeting. Independent directors who are unable to attend personally shall appoint another independent director to attend on behalf. All objections and reservations expressed by independent directors must be detailed in the board of directors</p>	<p>to non-related party. However, in the occurrence of a major natural disaster, emergency aids of charitable nature can be made first and acknowledged later during the next board of directors meeting.</p> <p>The term "related party" shall adhere to the definitions stipulated in Regulations Governing the Preparation of Financial Reports by Securities Issuers. Major donation to non-related party shall refer to any single or cumulative donations that amount to NT\$100 million or above in a year to the same party, or amounts that accumulate to more than 1% of net revenues or 5% of paid-up capital, as shown in the latest audited financial statements.</p> <p>The one-year period mentioned above shall refer to the one year dating back from the current board meeting. Amounts that have already been passed in previous board meetings may be excluded from calculation.</p> <p>8. Any decisions that must be resolved in a shareholder meeting or a board of directors meeting as required in Article 14-3 of the SEA, relevant regulations, or Articles of Incorporation, and any major issues prompted by the authority.</p> <p>If the Company has independent directors in place, at least one independent director shall be personally present at each board of directors meeting. All independent directors shall personally attend the board meeting for any decisions specified in Paragraph 1 that require resolution from a board of directors meeting. Independent directors who are unable to attend personally shall appoint another independent director to attend on behalf. All objections and reservations expressed by independent directors must be detailed in the board of directors meeting minutes. If the independent director is unable to express objections or reservations in person during the board of directors meeting, the opinion shall be expressed in writing in advance and recorded in board meeting minutes unless there is a justifiable reason not to do so.</p>	
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<p>meeting minutes. If the independent director is unable to express objections or reservations in person during the board of directors meeting, the opinion shall be expressed in writing in advance and recorded in board meeting minutes unless there is a justifiable reason not to do so.</p>		
<p>Article 15 If a director, or the corporate entity a director represents, is considered a stakeholder in the discussed topic, the director must state the stakes involved during the current meeting session and shall disassociate from all discussions and voting if the stakes conflict with the Company's interests. In addition, the director may not exercise voting rights on behalf of other directors. Any objections regarding conflict of interest shall be resolved through vote according to Articles 13 and 14.</p> <p><u>A director would be considered to hold self interest in a topic raised in the meeting if the director's spouse, 2nd-degree direct relative or closer, or any of the director's controlled or controlling entities holds a stake in the said topic.</u></p> <p>When making board resolutions, Paragraph 4, Article 206 and Paragraph 2, Article 180 of The Company Act shall apply to directors who are prohibited from exercising voting rights under <u>the two preceding Paragraphs.</u></p>	<p>Article 15 If a director, or the corporate entity a director represents, is considered a stakeholder in the discussed topic, the director must state the stakes involved during the current meeting session and shall disassociate from all discussions and voting if the stakes conflict with the Company's interests. In addition, the director may not exercise voting rights on behalf of other directors. Any objections regarding conflict of interest shall be resolved through vote according to Articles 13 and 14.</p> <p>When making board resolutions, directors who are prohibited from exercising voting rights under the preceding Paragraph shall be subject to the treatments outlined in Paragraph 2, Article 180 of The Company Act, which applies mutatis mutandis to Paragraph 2, Article 206 of the Act.</p>	<p>Wording amendment</p>
<p>Article 16 Proceedings of a board meeting shall be compiled into minutes with the following details:</p> <ol style="list-style-type: none"> 1. The meeting session (or year), time, and venue. 2. Name of the meeting chairperson. 3. Directors' attendance, including the number and names of attendees, absentees, and those on leave of absence. 4. Names and titles of other participants invited to the meeting. 5. Name of the minutes taker. 6. Reported issues. 7. Discussions: The methods by which resolutions were reached and outcomes of each motion; summary of opinions expressed by directors, experts, and other personnel involved; the names of directors who held conflicting interests in the discussed topic as described in Article 15, descriptions of the stakes involved, reasons for directors' disassociation or participation in the 	<p>Article 16 Proceedings of a board meeting shall be compiled into minutes with the following details:</p> <ol style="list-style-type: none"> 1. The meeting session (or year), time, and venue. 2. Name of the meeting chairperson. 3. Directors' attendance, including the number and names of attendees, absentees, and those on leave of absence. 4. Names and titles of other participants invited to the meeting. 5. Name of the minutes taker. 6. Reported issues. 7. Discussions: The methods by which resolutions were reached and outcomes of each motion; summary of opinions expressed by directors, <u>supervisors</u>, experts, and other personnel involved; the names of directors who held conflicting interests in the discussed topic as described in Article 15, descriptions of the stakes involved, reasons for directors' disassociation or participation in the discussed topic, and whether the director had disassociated from the discussion/vote; any objections or 	<p>Wording amendment</p>

<p>discussed topic, and whether the director had disassociated from the discussion/vote; any objections or reservations expressed on record or in writing; and independent directors' written opinions raised according to Article 12.</p> <p>8. Special motions: The name of the person who raised the motion; the method of resolution and outcome; summary of opinions expressed by directors, experts, and other personnel; the names of directors who held conflicting interests in the discussed topic as described in Article 15, descriptions of the stakes involved, reasons for directors' disassociation or participation in the discussed topic, whether the director had disassociated from the discussion/vote; and any objections or reservations expressed on record or in writing.</p> <p>9. Other mandatory disclosures. The attendance log constitutes part of the board meeting minutes, and therefore shall be kept properly over the Company's existence. Meeting minutes shall be signed or sealed by the chairperson and the minutes taker, and distributed to all directors within 20 days after the meeting. These documents shall also be treated as part of the Company's key files and kept properly over the Company's existence. Preparation and distribution of meeting minutes mentioned in Paragraph 1 can be made in electronic form. If the board resolution involves any of the following, the details of which shall be addressed in the meeting minutes and posted onto the reporting website designated by the authority within 2 days after the board resolution is made:</p> <p>i. Objections or reservations expressed by independent directors on record or in writing.</p> <p>ii. <u>Motion</u> that is not approved by <u>the Company's</u> Audit Committee but passed by more than two-thirds of all directors.</p>	<p>reservations expressed on record or in writing; and independent directors' written opinions raised according to Article 12.</p> <p>8. Special motions: The name of the person who raised the motion; the method of resolution and outcome; summary of opinions expressed by directors, <u>supervisors</u>, experts, and other personnel; the names of directors who held conflicting interests in the discussed topic as described in Article 15, descriptions of the stakes involved, reasons for directors' disassociation or participation in the discussed topic, whether the director had disassociated from the discussion/vote; and any objections or reservations expressed on record or in writing.</p> <p>9. Other mandatory disclosures. The attendance log constitutes part of the board meeting minutes, and therefore shall be kept properly over the Company's existence. Meeting minutes shall be signed or sealed by the chairperson and the minutes taker, and distributed to all directors <u>and supervisors</u> within 20 days after the meeting. These documents shall also be treated as part of the Company's key files and kept properly over the Company's existence. Preparation and distribution of meeting minutes mentioned in Paragraph 1 can be made in electronic form. If the board resolution involves any of the following, the details of which shall be addressed in the meeting minutes and posted onto the reporting website designated by the authority within 2 days after the board resolution is made:</p> <p>i. Objections or reservations expressed by independent directors on record or in writing.</p> <p>ii. <u>If an Audit Committee has been assembled</u>, any issues that are not agreed by the Audit Committee but passed by more than two-thirds of entire directors.</p>	
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<p>Article 19 Addition/amendment history The Policy was established with the approval of the board of directors on August 9, 2005, and effected following acknowledgment of the shareholder meeting dated June 1, 2006.</p> <p>The 1st amendment was made with the approval of the board of directors on January 5, 2007, and effected following acknowledgment of the shareholder meeting dated June 27, 2007.</p> <p>The 2nd amendment was made with the approval of the board of directors on May 27, 2008, and effected following acknowledgment of the shareholder meeting dated June 12, 2008.</p> <p>The 3rd amendment was made with the approval of the board of directors on December 18, 2012, and effected following acknowledgment of the shareholder meeting dated June 24, 2013.</p> <p>The 4th amendment was made with the approval of the board of directors on August 10, 2017.</p> <p><u>The 5th amendment was made with the approval of the board of directors on March 10, 2022.</u></p>	<p>Article 19 Addition/amendment history The Policy was established with the approval of the board of directors on August 9, 2005, and effected following acknowledgment of the shareholder meeting dated June 1, 2006.</p> <p>The 1st amendment was made with the approval of the board of directors on January 5, 2007, and effected following acknowledgment of the shareholder meeting dated June 27, 2007.</p> <p>The 2nd amendment was made with the approval of the board of directors on May 27, 2008, and effected following acknowledgment of the shareholder meeting dated June 12, 2008.</p> <p>The 3rd amendment was made with the approval of the board of directors on December 18, 2012, and effected following acknowledgment of the shareholder meeting dated June 24, 2013.</p> <p>The 4th amendment was made with the approval of the board of directors on August 10, 2017.</p>	<p>Added amendment date.</p>
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4. Comparison table of amended provisions of the code of ethical conduct

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>Article 1: The following guidelines have been established to promote understanding and compliance with ethical standards for the Company's directors and managers (including the President or equivalent grade, vice presidents or equivalent grade, assistant vice presidents of equivalent grade, head of finance, head of accounting, and other managerial positions and authorized signatories within the Company) as well as stakeholders.</p>	<p>Article 1: The following guidelines have been established to promote understanding and compliance with ethical standards for the Company's directors, <u>supervisors</u>, and managers (including the President or equivalent grade, vice presidents or equivalent grade, assistant vice presidents of equivalent grade, head of finance, head of accounting, and other managerial positions and authorized signatories within the Company) as well as stakeholders.</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit Committee.</p>
<p>Article 2: Conflict of interest is a situation where personal stake compromises or is likely to compromise overall interests of the Company, such as the case when the Company's director or manager becomes unable to perform duties in an objective and efficient manner, or that they exploit their vested authorities to generate illegitimate gains for self, spouse, parent, child, or any relative of 2nd-degree or closer. Transactions such as loans, guarantees, major asset trading, purchase (sale) of goods etc. between related enterprises of the abovementioned personnel and the Company are also prone to conflict of interest. The Company shall implement a conflicting interest policy and implement channels for directors or managers to state potential conflicting interests with the Company.</p>	<p>Article 2: Conflict of interest is a situation where personal stake compromises or is likely to compromise overall interests of the Company, such as the case when the Company's director, <u>supervisor</u>, or manager becomes unable to perform duties in an objective and efficient manner, or that they exploit their vested authorities to generate illegitimate gains for self, spouse, parent, child, or any relative of 2nd-degree or closer. Transactions such as loans, guarantees, major asset trading, purchase (sale) of goods etc. between related enterprises of the abovementioned personnel and the Company are also prone to conflict of interest. The Company shall implement a conflicting interest policy and implement channels for directors, <u>supervisors</u>, or managers to state potential conflicting interests with the Company.</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit Committee.</p>

<p>Article 3: The Company shall prevent directors and managers from engaging in the following activities:</p> <ol style="list-style-type: none"> 1. Exploiting the Company's property, information, or empowerment to create opportunities for private gains. 2. Exploiting the Company's property, information, or empowerment for private gains. 3. Competing against the Company. <p>When the Company is presented with a profitable opportunity, directors and managers shall be responsible for maximizing legitimate gains that are available to the Company.</p>	<p>Article 3: The Company shall prevent directors, <u>supervisors</u>, and managers from engaging in the following activities:</p> <ol style="list-style-type: none"> 4. Exploiting the Company's property, information, or empowerment to create opportunities for private gains. 5. Exploiting the Company's property, information, or empowerment for private gains. 6. Competing against the Company. <p>When the Company is presented with a profitable opportunity, directors, <u>supervisors</u>, and managers shall be responsible for maximizing legitimate gains that are available to the Company.</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit Committee.</p>
<p>Article 4: Unless authorized or legally permitted, directors and managers are bound to maintain confidentiality over the Company's information and that of its suppliers and buyers. The types of information to be kept confidential shall include all non-public information that have the potential to compromise the interests of the Company or customers once exploited by or leaked to competitors.</p>	<p>Article 4: Unless authorized or legally permitted, directors, <u>supervisors</u>, and managers are bound to maintain confidentiality over the Company's information and that of its suppliers and buyers. The types of information to be kept confidential shall include all non-public information that have the potential to compromise the interests of the Company or customers once exploited by or leaked to competitors.</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit Committee.</p>
<p>Article 5: Directors or managers of the Company shall ensure fair treatment to all suppliers, customers, competitors, and employees, and must refrain from any manipulation, concealment, or abuse of information gained in relation to their positions. They are prohibited from making false disclosures of material information and exploiting improper gains through any unfair means.</p>	<p>Article 5: Directors, <u>supervisors</u>, or managers of the Company shall ensure fair treatment to all suppliers, customers, competitors, and employees, and must refrain from any manipulation, concealment, or abuse of information gained in relation to their positions. They are prohibited from making false disclosures of material information and exploiting improper gains through any unfair means.</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit Committee.</p>
<p>Article 6: Directors or managers of the Company have the responsibility to protect the Company's assets and make sure that they are used effectively and legally for their intended purposes, as theft, negligence, or wastage all have a direct effect on the Company's profitability.</p> <p>When performing duties, directors and managers shall prevent any form of interference, corruption, and intrusion to data, information system, network equipment, and resources, and thereby</p>	<p>Article 6: Directors, <u>supervisors</u>, or managers of the Company have the responsibility to protect the Company's assets and make sure that they are used effectively and legally for their intended purposes, as theft, negligence, or wastage all have a direct effect on the Company's profitability.</p> <p>When performing duties, directors, <u>supervisors</u>, and managers shall prevent any form of interference, corruption, and intrusion to data, information system, network equipment, and resources, and thereby ensure the confidentiality, integrity, and usability of the Company's information.</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit Committee.</p>

<p>ensure the confidentiality, integrity, and usability of the Company's information.</p>		
<p>Article 7: Directors and managers shall duly comply with the Securities and Exchange Act, other relevant regulations, and the Company's policies.</p>	<p>Article 7: Directors, <u>supervisors</u>, and managers shall duly comply with the Securities and Exchange Act, other relevant regulations, and the Company's policies.</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit Committee.</p>
<p>Article 8: Directors and managers shall observe laws, professional standards, and terms of the Code when performing duties, strive to uphold high ethical standards, and handle any actual or apparent conflict of self-interest in a fair manner. Directors and managers of the Company shall lead by example and enforce the terms of the Code.</p>	<p>Article 8: Directors, <u>supervisors</u>, and managers shall observe laws, professional standards, and terms of the Code when performing duties, strive to uphold high ethical standards, and handle any actual or apparent conflict of self-interest in a fair manner. Directors, <u>supervisors</u>, and managers of the Company shall lead by example and enforce the terms of the Code.</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit Committee.</p>
<p>Article 9: Directors and managers shall maintain strict confidentiality over any information gained in relation to their positions that may significantly affect futures and securities prices. They must avoid exploiting such information for insider trading before the information is made public, as regulated in the Futures Trading Act and Securities and Exchange Act. Insider trading is an illegal and unethical act that the Company is committed to intervening and resolving.</p>	<p>Article 9: Directors, <u>supervisors</u>, and managers shall maintain strict confidentiality over any information gained in relation to their positions that may significantly affect futures and securities prices. They must avoid exploiting such information for insider trading before the information is made public, as regulated in the Futures Trading Act and Securities and Exchange Act. Insider trading is an illegal and unethical act that the Company is committed to intervening and resolving.</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit Committee.</p>
<p>Article 10: Directors, <u>supervisors</u>, or managers who engage external parties in business transaction out of duty shall correctly report transaction details in an honest and trustworthy manner, and must refrain from concealing or misrepresenting information in any way that compromises the Company's interests. The Company shall take pro-active steps to promote ethical awareness internally, and encourage employees to report suspicion or discovery of any violation against laws or Ethical Behavior Guidelines to <u>the Audit Committee</u>, Head of Internal Audit, or other appropriate personnel. The Company will handle all</p>	<p>Article 10: Directors, <u>supervisors</u>, or managers who engage external parties in business transaction out of duty shall correctly report transaction details in an honest and trustworthy manner, and must refrain from concealing or misrepresenting information in any way that compromises the Company's interests. The Company shall take pro-active steps to promote ethical awareness internally, and encourage employees to report suspicion or discovery of any violation against laws or Ethical Behavior Guidelines to <u>supervisors</u>, managers, Head of Internal Audit, or other appropriate personnel. The Company will handle all reported cases in a confidential</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit Committee.</p>

<p>reported cases in a confidential manner, and duly protect whistleblowers from retaliation.</p>	<p>manner, and duly protect whistleblowers from retaliation.</p>	
<p>Article 11: Directors or managers of the Company may be exempted from compliance with the Ethical Behavior Guidelines, provided that the decision is resolved in a board of directors meeting. Timely disclosures are made on Market Observation Post System regarding the date of board-approved exemption, independent directors' objections or reservations, duration of exemption, reason of exemption, and applicable rules so that shareholders may evaluate whether the board's decisions are appropriate. These practices will help deter unjustified or suspicious exemptions, while ensuring proper control over existing exemptions for the protection of the Company's interests.</p>	<p>Article 11: Directors, <u>supervisors</u>, or managers of the Company may be exempted from compliance with the Ethical Behavior Guidelines, provided that the decision is resolved in a board of directors meeting. Timely disclosures are made on Market Observation Post System regarding the date of board-approved exemption, independent directors' objections or reservations, duration of exemption, reason of exemption, and applicable rules so that shareholders may evaluate whether the board's decisions are appropriate. These practices will help deter unjustified or suspicious exemptions, while ensuring proper control over existing exemptions for the protection of the Company's interests.</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit Committee.</p>
<p>Article 13: The Code shall be implemented <u>once supported by the Audit Committee</u>, approved by the board of directors, and submitted for acknowledgment during a shareholder meeting. The same applies to subsequent amendments.</p>	<p>Article 13: The Code shall be implemented once approved by the board of directors, and submitted for acknowledgment by <u>supervisors and</u> during shareholder meeting on a later date. The same applies to subsequent amendments.</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit Committee.</p>
<p>Article 14: The criterion was established on March 15, 2018 The 1st amendment on June 15, 2022.</p>	<p>Article 14: The criterion was established on March 15, 2018</p>	<p>Added amendment date.</p>

5. Independent Auditors' Report And 2021 Parent-Company-Only Financial Statements

To the Board of Directors of Bioteque Corporation:

Opinion

We have audited the financial statements of Bioteque Corporation(“the Company”), which comprise the balance sheet as of December 31, 2021 and 2020, the statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2021 and 2020, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Certified Public Accountants Code of Professional Ethics in Republic of China (“the Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

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

Evaluation of inventories

Please refer to Note 4(g) “inventories” for accounting policies, Note 5 for accounting assumptions, judgments, and estimation uncertainty to the consolidated financial statements, and Note 6(e) for the illustration of the evaluation of inventories.

The Company engage in manufacturing the medical device. As of December 31, 2021, the amount of the inventories is \$245,442 thousand. Since the loss on valuation of inventories and obsolescence is based on the Managements' judgment. Consequently, the valuation of inventory has been identified as a key audit matter.

How the matter was addressed in our audit

Our principal audit procedures included: Understanding the estimations of inventories at net realizable value by referring to their original transaction documents to test their accuracy. Accessing the inventory aging report and analyzing the aging of the inventories. Moreover, reviewing whether the valuation and the related information of the inventories are disclosed appropriately.

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

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

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

Those charged with governance (including supervisors) are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Ya-Ling Chen and Yen-Ta Su.

KPMG

Taipei, Taiwan (Republic of China)
March 10, 2022

Notes to Readers

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

The independent auditors' report and the accompanying financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and financial statements, the Chinese version shall prevail.

(English Translation of Financial Statements and Report Originally Issued in Chinese)
BIOTEQUE CORPORATION

Balance Sheets

December 31, 2021 and 2020

(expressed in thousands of New Taiwan Dollars)

	December 31, 2021		December 31, 2020			December 31, 2021		December 31, 2020			
	Amount	%	Amount	%		Amount	%	Amount	%		
Assets					Liabilities and Equity						
Current assets:					Current liabilities:						
1100	Cash and cash equivalents (note 6(a))	\$ 696,040	18	1,039,435	29	2130	Current contract liabilities (note 6(o))	28,128	1	56,919	2
1110	Current financial assets at fair value through profit or loss (note 6(b))	167,196	4	167,739	5	2150	Notes payable	419	-	59,113	2
1136	Current financial assets at amortised cost (note 6(c))	264,260	7	120,527	3	2170	Accounts payable	156,010	4	83,683	2
1150	Notes receivable, net (notes 6(d) and (o))	63,304	2	66,729	2	2180	Accounts payable—related parties (note 7)	49,826	1	30,844	1
1170	Accounts receivable, net (notes 6(d) and (o))	198,712	5	207,029	6	2209	Other payables (including related parties) (notes 6(k), (p) and 7)	107,013	3	114,219	3
1180	Accounts receivable—related parties, net (notes 6(d), (o) and 7)	187,064	5	155,190	4	2213	Payable on machinery and equipment	172,701	5	21,373	1
1210	Other receivables—related parties (note 7)	7,897	-	14,277	-	2230	Current tax liabilities	53,263	1	57,328	2
130X	Inventories (note 6(e))	245,442	7	218,655	6	2280	Current lease liabilities (note 6(j))	13,672	-	13,570	-
1476	Other current financial assets (note 8)	3,354	-	1,053	-	2399	Other current liabilities	5,420	-	5,409	-
1479	Other current assets	26,360	1	21,078	1		Total current liabilities	586,452	15	442,458	13
	Total current assets	1,859,629	49	2,011,712	56		Non-Current liabilities:				
	Non-current assets:					2540	Long-term borrowings (notes 6(i) and 8)	51,500	2	-	-
1550	Investments accounted for using equity method (notes 6(f) and 7)	450,455	12	532,985	15	2570	Deferred tax liabilities (note 6(l))	37,070	1	53,378	1
1600	Property, plant and equipment (notes 6(g), 7, 8 and 9)	1,102,553	29	666,216	19	2580	Non-current lease liabilities (note 6(j))	308,798	8	322,470	9
1755	Right-of-use assets (note 6(h))	321,155	9	335,645	9	2640	Net defined benefit liability, non-current (note 6(k))	10,834	-	12,143	-
1840	Deferred tax assets (note 6(l))	3,339	-	3,742	-	2645	Guarantee deposits received	-	-	87,700	3
1915	Prepayments for business facilities (note 9)	54,499	1	24,800	1		Total non-current liabilities	408,202	11	475,691	13
1980	Other non-current financial assets	2,689	-	2,695	-		Total liabilities	994,654	26	918,149	26
1995	Other non-current assets	3,512	-	4,562	-		Equity (notes 6(k) and (m)):				
	Total non-current assets	1,938,202	51	1,570,645	44	3100	Ordinary shares	692,983	18	692,983	19
						3200	Capital surplus	315,168	8	315,168	9
							Retained earnings:				
						3310	Legal reserve	419,501	11	370,321	10
						3320	Special reserve	33,975	1	1,714	-
						3350	Unappropriated retained earnings	1,392,170	37	1,317,997	37
								1,845,646	49	1,690,032	47
							Other equity interest:				
						3410	Exchange differences on translation of foreign financial statements	(50,620)	(1)	(33,975)	(1)
							Total equity	2,803,177	74	2,664,208	74
							Total liabilities and equity	\$ 3,797,831	100	\$ 3,582,357	100
	Total assets	\$ 3,797,831	100	3,582,357	100						

(English Translation of Financial Statements and Report Originally Issued in Chinese)

BIOTEQUE CORPORATION

Statements of Comprehensive Income

For the years ended December 31, 2021 and 2020

(expressed in thousands of New Taiwan Dollars, Except for Earnings Per Share)

	2021		2020	
	Amount	%	Amount	%
4000 Operating revenue (notes 6(o) and 7)	\$ 1,707,885	100	1,831,167	100
5000 Operating costs (notes 6(e), (g), (h),(k), 7 and 12)	982,523	58	1,067,397	58
5900 Gross profit from operations	725,362	42	763,770	42
5910 Less: Unrealized profit from sales	4,846	-	19,141	1
Net gross profit	720,516	42	744,629	41
6000 Operating expenses (notes 6(g), (h), (k), (p), 7 and 12):				
6100 Selling expenses	80,816	5	70,445	4
6200 Administrative expenses	70,077	4	73,849	4
6300 Research and development expenses	68,830	4	71,820	4
Total operating expenses	219,723	13	216,114	12
6900 Net operating income	500,793	29	528,515	29
7000 Non-operating income and expenses (notes 6(j), (q) and 7):				
7100 Interest income	557	-	746	-
7010 Other income	5,695	-	5,851	-
7020 Other gains and losses	(7,084)	-	(11,153)	(1)
7050 Finance costs	(204)	-	(216)	-
7375 Share of profit of subsidiaries for using equity method	32,684	2	70,654	4
Profit from continuing operations before tax	532,441	31	594,397	32
7950 Less: Income tax expenses (note 6(l))	101,184	6	105,732	6
Profit	431,257	25	488,665	26
8300 Other comprehensive income (loss) (notes 6(k) and (m)):				
8310 Components of other comprehensive income that will not be reclassified to profit or loss				
8311 Gains (losses) on remeasurements of defined benefit plans	1,550	-	(3,130)	-
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-
Total components of other comprehensive income (loss) that will not be reclassified to profit or loss	1,550	-	(3,130)	-
8360 Components of other comprehensive income (loss) that will be reclassified to profit or loss				
8380 Share of other comprehensive income of subsidiaries accounted for using equity method	(16,645)	(1)	(32,261)	(2)
8399 Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
Total components of other comprehensive income (loss) that will be reclassified to profit or loss	(16,645)	(1)	(32,261)	(2)
8300 Other comprehensive income (after tax)	(15,095)	(1)	(35,391)	(2)
8500 Total comprehensive income	\$ 416,162	24	453,274	24
9750 Basic earnings per share (note 6(n)) (Expressed in New Taiwan Dollars)	\$ 6.22		7.05	
9850 Diluted earnings per share (note 6(n)) (Expressed in New Taiwan Dollars)	\$ 6.20		7.02	

See accompanying notes to parent-company-only financial statements.

(English Translation of Financial Statements and Report Originally Issued in Chinese)

BIOTEQUE CORPORATION

Statements of Changes in Equity

For the years ended December 31, 2021 and 2020

(expressed in thousands of New Taiwan Dollars)

	Retained earnings					Other equity interest	Total equity
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	
Balance at January 1, 2020	\$ 692,983	315,168	323,903	-	1,157,787	(1,714)	2,488,127
Net income for the years ended December 31, 2020	-	-	-	-	488,665	-	488,665
Other comprehensive income for the years ended December 31, 2020	-	-	-	-	(3,130)	(32,261)	(35,391)
Total comprehensive income for the years ended December 31, 2020	-	-	-	-	485,535	(32,261)	453,274
Appropriation and distribution of retained earnings:							
Legal reserve	-	-	46,418	-	(46,418)	-	-
Special reserve	-	-	-	1,714	(1,714)	-	-
Cash dividends	-	-	-	-	(277,193)	-	(277,193)
Balance at December 31, 2020	692,983	315,168	370,321	1,714	1,317,997	(33,975)	2,664,208
Net income for the years ended December 31, 2021	-	-	-	-	431,257	-	431,257
Other comprehensive income for the years ended December 31, 2021	-	-	-	-	1,550	(16,645)	(15,095)
Total comprehensive income for the years ended December 31, 2021	-	-	-	-	432,807	(16,645)	416,162
Appropriation and distribution of retained earnings:							
Legal reserve	-	-	49,180	-	(49,180)	-	-
Special reserve	-	-	-	32,261	(32,261)	-	-
Cash dividends	-	-	-	-	(277,193)	-	(277,193)
Balance at December 31, 2021	\$ 692,983	315,168	419,501	33,975	1,392,170	(50,620)	2,803,177

(English Translation of Financial Statements and Report Originally Issued in Chinese)

BIOTEQUE CORPORATION

Statements of Cash Flows

For the years ended December 31, 2021 and 2020

(expressed in thousands of New Taiwan Dollars)

	2021	2020
Cash flows generated from (used in) operating activities:		
Profit before tax	\$ 532,441	594,397
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	91,193	81,542
Amortization expense	4,518	4,037
Unrealized profit from sales	4,846	19,141
Net loss on financial assets at fair value through profit or loss	528	384
Interest expense	204	216
Net loss on financial assets at amortised cost	3,711	-
Interest income	(557)	(746)
Share of profit of subsidiaries for using equity method	(32,684)	(70,654)
Gain on disposal of property, plant and equipment	(4,557)	(4,961)
Total adjustments to reconcile profit	<u>67,202</u>	<u>28,959</u>
Changes in operating assets:		
Notes receivable	3,425	(4,547)
Accounts receivable	8,317	(2,563)
Accounts receivable—related parties	(31,874)	35,966
Other receivable—related parties	6,380	46,257
Inventories	(26,787)	(28,433)
Other current assets	(5,282)	16,576
Other financial assets—current	(2,326)	(115)
Total changes in operating assets	<u>(48,147)</u>	<u>63,141</u>
Changes in operating liabilities:		
Current contract liabilities	(28,791)	20,261
Notes payable	(58,694)	19,305
Accounts payable	72,327	17,242
Accounts payable—related parties	18,982	2,427
Other payable	(7,206)	(2,069)
Other payable—related parties	-	(1,085)
Other current liabilities	11	(12,576)
Net defined benefit liability	241	(229)
Total changes in operating liabilities	<u>(3,130)</u>	<u>43,276</u>
Total changes in operating assets and liabilities	<u>(51,277)</u>	<u>106,417</u>
Total adjustments	<u>15,925</u>	<u>135,376</u>
Cash inflow generated from operations	548,366	729,773
Interest received	582	771
Income taxes paid	(121,154)	(123,724)
Net cash flows generated from operating activities	<u>427,794</u>	<u>606,820</u>
Cash flows generated from (used in) investing activities:		
Acquisition of financial assets at amortized cost	(147,444)	(120,527)
Acquisition of financial assets at fair value through profit or loss	(139,465)	(57,890)
Proceeds from disposal of financial assets at fair value through profit or loss	139,480	28,450
Acquisition of property, plant and equipment	(480,937)	(119,834)
Proceeds from disposal of property, plant and equipment	-	606
Decrease (increase) in other non-current financial assets	6	(2,562)
Increase in other non-current assets	(3,468)	(1,500)
Increase in prepayments for business facilities	(59,958)	(41,921)
Increase in payables on machinery and equipment	151,328	16,661
Dividends received	98,280	135,475
Net cash flows used in investing activities	<u>(442,178)</u>	<u>(163,042)</u>
Cash flows generated from (used in) financing activities:		
Proceeds from long-term borrowings	51,500	-
Increase (decrease) in guarantee deposits received	(87,700)	87,700
Payment of lease liabilities	(13,570)	(9,436)
Cash dividends paid	(277,193)	(277,193)
Interest paid	(2,048)	(842)
Net cash flows used in financing activities	<u>(329,011)</u>	<u>(199,771)</u>
Net increase in cash and cash equivalents	<u>(343,395)</u>	<u>244,007</u>
Cash and cash equivalents at beginning of period	<u>1,039,435</u>	<u>795,428</u>
Cash and cash equivalents at end of period	<u>\$ 696,040</u>	<u>1,039,435</u>

6. Independent Auditors' Report And 2021 Consolidated Financial Statements

Independent Auditors' Report

To the Board of Directors of Bioteque Corporation:

Opinion

We have audited the consolidated financial statements of Bioteque Corporation and its subsidiaries (" the Group"), which comprise the consolidated balance sheets as of December 31, 2021 and 2020, the consolidated statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

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, 2021 and 2020, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in 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 Certified Public Accountants Code of Professional Ethics in Republic of China (" the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of 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 of the current period. 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.

Evaluation of inventories

Please refer to Note 4(h) " inventories" for accounting policies, Note 5 for accounting assumptions, judgments, and estimation uncertainty to the consolidated financial statements, and Note 6(e) for the illustration of the evaluation of inventories.

The Group engage in manufacturing the medical device. As of December 31, 2021, the amount of the inventories is \$314,914 thousand. Since the loss on valuation of inventories and obsolescence is based on the Managements' judgment. Consequently, the valuation of inventory has been identified as a key audit matter.

How the matter was addressed in our audit

Our principal audit procedures included: Understanding the estimations of inventories at net realizable value by referring to their original transaction documents to test their accuracy. Accessing the inventory aging report and analyzing the aging of the inventories. Moreover, reviewing whether the valuation and the related information of the inventories are disclosed appropriately.

Other Matter

Bioteque Corporation has prepared its parent-company-only financial statements as of and for the years ended December 31, 2021 and 2020, on which we have issued an unqualified opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRC, 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 supervisors) are responsible for overseeing the Group' s financial reporting process.

Auditor' s 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 auditor' s 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 auditing standards generally accepted in 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 auditing standards generally accepted in 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 auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Ya-Ling Chen and Yen-Ta Su.

KPMG

Taipei, Taiwan (Republic of China)
March 10, 2022

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(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
BIOTEQUE CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2021 and 2020

(Expressed in thousands of New Taiwan Dollars)

		December 31, 2021		December 31, 2020				December 31, 2021		December 31, 2020			
		Amount	%	Amount	%			Amount	%	Amount	%		
Assets								Liabilities and Equity					
Current assets:								Current liabilities:					
1100	Cash and cash equivalents (note 6(a))	\$ 872,610	22	1,193,574	34	2100	Short-term borrowings (notes 6(h), 6(t) and 8)	\$ 27,670	1	-	-		
1110	Current financial assets at fair value through profit or loss (note 6(b))	174,642	4	171,468	5	2130	Current contract liabilities (note 6(n))	28,128	1	56,932	2		
1136	Current financial assets at amortized cost (note 6(c))	264,260	7	120,527	3	2150	Notes payable	2,275	-	59,119	2		
1150	Notes receivable, net (notes 6(d) and (n))	66,385	2	68,604	2	2170	Accounts payable	156,738	4	84,726	2		
1170	Accounts receivable, net (notes 6(d) and (n))	221,032	6	224,542	6	2209	Other payables	115,704	3	123,674	3		
130X	Inventories (note 6(e))	314,914	8	265,147	7	2213	Payable on machinery and equipment	172,741	5	21,417	1		
1476	Other current financial assets (note 8)	601	-	601	-	2230	Current tax liabilities	55,040	1	59,206	2		
1479	Other current assets	32,146	1	26,282	1	2280	Current lease liabilities (notes 6(i) and 6(t))	13,986	-	13,652	-		
	Total current assets	<u>1,946,590</u>	<u>50</u>	<u>2,070,745</u>	<u>58</u>	2322	Long-term borrowings, current portion (notes 6(h), 6(t) and 8)	15,372	-	-	-		
	Non-current assets:							2399	Other current liabilities	7,597	-	5,132	-
1600	Property, plant and equipment (notes 6(f), 8 and 9)	1,478,348	38	1,068,572	30		Total current liabilities	<u>595,251</u>	<u>15</u>	<u>423,858</u>	<u>12</u>		
1755	Right-of-use assets (note 6(g))	365,597	10	381,398	11		Non-Current liabilities:						
1840	Deferred tax asset (note 6(k))	3,339	-	3,742	-	2541	Long-term borrowings (notes 6(h), 6(t) and 8)	105,303	3	-	-		
1915	Prepayments for business facilities (note 9)	59,207	2	30,355	1	2570	Deferred tax liabilities (note 6(k))	37,070	1	53,378	2		
1980	Other non-current financial assets	3,376	-	3,406	-	2580	Non-current lease liabilities (notes 6(i) and 6(t))	309,220	8	322,470	9		
1995	Other non-current assets	4,398	-	5,539	-	2640	Net defined benefit liability, non-current (notes 6(j))	10,834	-	12,143	-		
	Total non-current assets	<u>1,914,265</u>	<u>50</u>	<u>1,493,012</u>	<u>42</u>	2645	Guarantee deposits received	-	-	87,700	2		
	Total assets	<u>\$ 3,860,855</u>	<u>100</u>	<u>3,563,757</u>	<u>100</u>		Total non-current liabilities	<u>462,427</u>	<u>12</u>	<u>475,691</u>	<u>13</u>		
									Total liabilities	<u>1,057,678</u>	<u>27</u>	<u>899,549</u>	<u>25</u>
									Equity attributable to owners of parent (note 6(l)):				
								3100	Ordinary shares	692,983	18	692,983	20
								3200	Capital surplus	315,168	8	315,168	9
									Retained earnings:				
								3310	Legal reserve	419,501	11	370,321	10
								3320	Special reserve	33,975	1	1,714	-
								3350	Unappropriated retained earnings	1,392,170	36	1,317,997	37
									Other equity interest:				
								3410	Exchange differences on translation of foreign financial statements	(50,620)	(1)	(33,975)	(1)
									Total equity	<u>2,803,177</u>	<u>73</u>	<u>2,664,208</u>	<u>75</u>
									Total liabilities and equity	<u>\$ 3,860,855</u>	<u>100</u>	<u>3,563,757</u>	<u>100</u>

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
BIOTEQUE CORPORATION AND SUBSIDIARIES
Consolidated Statements of Comprehensive Income
For the years ended December 31, 2021 and 2020
(Expressed in thousands of New Taiwan Dollars, Except for Earnings Per Common Share)

		2021		2020	
		Amount	%	Amount	%
4000	Operating revenue (note 6(n))	\$ 1,825,491	100	1,947,661	100
5000	Operating costs (notes 6(e), (f), (g), (j) and 12)	1,022,622	56	1,095,907	56
	Gross profit from operations	802,869	44	851,754	44
6000	Operating expenses (notes 6(d), (f), (g), (j), (o), 7 and 12):				
6100	Selling expenses	102,450	6	86,143	4
6200	Administrative expenses	83,661	4	86,908	5
6300	Research and development expenses	68,830	4	71,820	4
6450	Expected credit loss	-	-	165	-
	Total operating expenses	254,941	14	245,036	13
6900	Net operating income	547,928	30	606,718	31
7000	Non-operating income and expenses (notes 6(i) and (p)):				
7100	Interest income	729	-	2,313	-
7010	Other income	5,962	-	6,295	1
7020	Other gains and losses	(14,525)	-	(12,279)	(1)
7050	Finance costs	(1,897)	-	(1,254)	-
	Total non-operating income and expenses	(9,731)	-	(4,925)	-
7900	Profit before tax	538,197	30	601,793	31
7951	Less: Tax expenses (note 6(k))	106,940	6	113,128	6
	Profit	431,257	24	488,665	25
8300	Other comprehensive income (loss) (notes 6(l)):				
8310	Components of other comprehensive income that will not be reclassified to profit or loss:				
8311	Gains (losses) on remeasurements of defined benefit plans	1,550	-	(3,130)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-
	Total components of other comprehensive income (loss) that will not be reclassified to profit or loss	1,550	-	(3,130)	-
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss:				
8361	Exchange differences on translation	(16,645)	(1)	(32,261)	(2)
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	Total components of other comprehensive income (loss) that will be reclassified to profit or loss	(16,645)	(1)	(32,261)	(2)
8300	Other comprehensive income (loss), net	(15,095)	(1)	(35,391)	(2)
	Comprehensive income	<u>\$ 416,162</u>	<u>23</u>	<u>453,274</u>	<u>23</u>
9750	Basic earnings per share (note 6(m)) (Expressed in New Taiwan Dollars)	<u>\$ 6.22</u>		<u>7.05</u>	
9850	Diluted earnings per share (note 6(m)) (Expressed in New Taiwan Dollars)	<u>\$ 6.20</u>		<u>7.02</u>	

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
BIOTEQUE CORPORATION AND SUBSIDIARIES
Consolidated Statements of Changes in Equity
For the years ended December 31, 2021 and 2020
(Expressed in thousands of New Taiwan Dollars)

	Attributable to owners of parent					Other equity interest Exchange differences on translation of foreign financial statements	Total equity
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings		
Balance at January 1, 2020	\$ 692,983	315,168	323,903	-	1,157,787	(1,714)	2,488,127
Net income for the years ended December 31, 2020	-	-	-	-	488,665	-	488,665
Other comprehensive income for the years ended December 31, 2020	-	-	-	-	(3,130)	(32,261)	(35,391)
Total comprehensive income for the years ended December 31, 2020	-	-	-	-	485,535	(32,261)	453,274
Appropriation and distribution of retained earnings:							
Legal reserve	-	-	46,418	-	(46,418)	-	-
Special reserve	-	-	-	1,714	(1,714)	-	-
Cash dividends	-	-	-	-	(277,193)	-	(277,193)
Balance at December 31, 2020	692,983	315,168	370,321	1,714	1,317,997	(33,975)	2,664,208
Net income for the years ended December 31, 2021	-	-	-	-	431,257	-	431,257
Other comprehensive income for the years ended December 31, 2021	-	-	-	-	1,550	(16,645)	(15,095)
Total comprehensive income for the years ended December 31, 2021	-	-	-	-	432,807	(16,645)	416,162
Appropriation and distribution of retained earnings:							
Legal reserve	-	-	49,180	-	(49,180)	-	-
Special reserve	-	-	-	32,261	(32,261)	-	-
Cash dividends	-	-	-	-	(277,193)	-	(277,193)
Balance at December 31, 2021	\$ 692,983	315,168	419,501	33,975	1,392,170	(50,620)	2,803,177

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

BIOTEQUE CORPORATION AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2021 and 2020

(Expressed in thousands of New Taiwan Dollars)

	<u>2021</u>	<u>2020</u>
Cash flows generated from (used in) operating activities:		
Profit before tax	\$ 538,197	601,793
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expenses	117,621	107,612
Amortization expenses	4,582	4,104
Expected credit losses	-	165
Net loss (gain) on financial assets at fair value through profit or loss	(803)	510
Interest expenses	1,897	1,254
Net loss on financial assets at amortized cost	3,711	-
Interest income	(729)	(2,313)
Total adjustments to reconcile profit	<u>126,279</u>	<u>111,332</u>
Changes in operating assets:		
Notes receivable	2,219	230
Accounts receivable	3,510	(5,749)
Inventories	(49,767)	3,131
Other current assets	(5,930)	(3)
Other financial assets	-	(88)
Total changes in operating assets	<u>(49,968)</u>	<u>(2,479)</u>
Changes in operating liabilities:		
Current contract liabilities	(28,804)	20,223
Notes payable	(56,844)	17,704
Accounts payable	72,012	18,285
Other payable	(8,116)	(1,509)
Net defined benefit liability	241	2,901
Other current liabilities	2,465	(4,820)
Total changes in operating liabilities	<u>(19,046)</u>	<u>52,784</u>
Total changes in operating assets and liabilities	<u>(69,014)</u>	<u>50,305</u>
Total adjustments	<u>57,265</u>	<u>161,637</u>
Cash inflow generated from operations	595,462	763,430
Interest received	795	2,566
Income taxes paid	(127,011)	(131,490)
Net cash flows generated from operating activities	<u>469,246</u>	<u>634,506</u>
Cash flows generated from (used in) investing activities:		
Acquisition of financial assets at amortized cost	(147,444)	(120,527)
Acquisition of financial assets at fair value through profit or loss	(141,851)	(118,392)
Proceeds from disposal of financial assets at fair value through profit or loss	139,480	123,986
Acquisition of property, plant and equipment	(487,279)	(124,804)
Decrease (increase) in other financial assets	30	(1,450)
Increase in other non-current assets	(3,441)	(2,506)
Increase in prepayments for business facilities	(63,592)	(46,979)
Increase in payables on machinery and equipment	151,324	14,820
Net cash flows used in investing activities	<u>(552,773)</u>	<u>(275,852)</u>
Cash flows generated from (used in) financing activities:		
Increase in short-term loans	84,030	-
Decrease in short-term loans	(55,520)	-
Proceeds from long-term borrowings	120,900	-
Repayments of long-term borrowings	-	(9,847)
Increase (decrease) in guarantee deposits received	(87,700)	87,700
Payment of lease liabilities	(13,570)	(9,754)
Cash dividend paid	(277,193)	(277,193)
Interest paid	(3,595)	(1,904)
Net cash flows used in financing activities	<u>(232,648)</u>	<u>(210,998)</u>
Effect of exchange rate changes on cash and cash equivalents	<u>(4,789)</u>	<u>(8,678)</u>
Net increase in cash and cash equivalents	<u>(320,964)</u>	<u>138,978</u>
Cash and cash equivalents at beginning of period	<u>1,193,574</u>	<u>1,054,596</u>
Cash and cash equivalents at end of period	<u>\$ 872,610</u>	<u>1,193,574</u>

See accompanying notes to consolidated financial statements.

7. Comparison table of amended provisions of the company's Articles of Incorporation

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>Article 9: The Company's shareholders' meetings can be general or special. A general meeting is held once a year by the Board of Directors as required by law within six months after a fiscal year ends. Special general meetings can be convened where necessary as required by law.</p> <p><u>The Company may convene shareholder meetings by way of video conference or using other methods announced by the central authority. However, in the event of natural disaster or force majeure, the Company may, subject to announcement by the central authority, convene meetings by way of video conference or using other methods announced by the central authority within a given period without conformity to the Articles of Incorporation.</u></p> <p><u>If a shareholder meeting is convened by way of video conference, shareholders who participate in the meeting using video conferencing are considered</u></p>	<p>Article 9: The Company's shareholders' meetings can be general or special. A general meeting is held once a year by the Board of Directors as required by law within six months after a fiscal year ends. Special general meetings can be convened where necessary as required by law.</p>	<p>Amendments were made to conform with revisions of The Company Act, and to provide flexibility.</p>

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p><u>to have attended the meeting in person. The above two Paragraphs exclude circumstances where the securities authority has regulated otherwise.</u></p>		
<p>Chapter 4 Board Directors</p> <p>Article 13: The Company has twelve to fifteen directors. The Company shall adopt a nomination system, with candidates elected from a roster in shareholders' meetings and with a tenure of three years. The number of Directors shall be set by the Board of Directors. Directors may be re-elected and serve multiple terms. The combined shareholding ratio of all directors shall be based on the requirements of the securities governing authority.</p> <p>Among the directors in the foregoing paragraph, the number of independent directors may not be less than <u>3</u> and may not be less than one-fifth of the total number of directors. Relevant matters pertaining to the acceptance method and announcement of candidate nominations shall be implemented in accordance with the Company Act, the Securities and Exchange Act, and relevant laws and regulations. Independent directors and non-independent directors shall be elected together, but in separately calculated numbers.</p>	<p>Chapter 4 Board Directors <u>and Supervisors</u></p> <p>Article 13: The Company has twelve to fifteen directors <u>and three supervisors</u>. The Company shall adopt a nomination system, with candidates elected from a roster in shareholders' meetings and with a tenure of three years. The number of Directors shall be set by the Board of Directors. Directors may be re-elected and serve multiple terms. The combined shareholding ratio of all directors <u>and supervisors</u> shall be based on the requirements of the securities governing authority.</p> <p>Among the directors in the foregoing paragraph, the number of independent directors may not be less than <u>2</u> and may not be less than one-fifth of the total number of directors. Relevant matters pertaining to the acceptance method and announcement of candidate nominations shall be implemented in accordance with the Company Act, the Securities and Exchange Act, and relevant laws and regulations. Independent directors and non-independent directors shall be elected together, but in separately calculated numbers.</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit Committee.</p>
<p>Article 13-1: In the event that there are more than one-third of openings for directors are dismissed, the Board of Directors shall call for a special shareholders' meeting</p>	<p>Article 13-1: In the event that there are more than one-third of openings for directors <u>or that all of the supervisors</u> are dismissed, the Board of Directors shall call for a</p>	<p>Deleted terms and revised wording to accommodate</p>

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>within 60 days for a by-election, with the tenure being the remainder of the existing one. In the event that a re-election is held prior to expiration of the current term of directors, the elected candidates' elected status shall be voided if they assign more than one-half of the shares they held in the Company prior to inauguration or within the period where transfer of shares shall be stopped prior to the shareholders' meeting.</p>	<p>special shareholders' meeting within 60 days for a by-election, with the tenure being the remainder of the existing one. In the event that a re-election is held prior to expiration of the current term of directors, the elected candidates' elected status shall be voided if they assign more than one-half of the shares they held in the Company prior to inauguration or within the period where transfer of shares shall be stopped prior to the shareholders' meeting.</p>	<p>assembly of Audit Committee.</p>
<p>Article 14-2: The Company may purchase liability insurance for its directors within their tenure that covers the scope of their operation and the Board of Directors may be authorized to take care of the matter.</p>	<p>Article 14-2: The Company may purchase liability insurance for its directors <u>and supervisors</u> within their tenure that covers the scope of their operation and the Board of Directors may be authorized to take care of the matter.</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit Committee.</p>
<p>Article 14-5: The Company shall assemble an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall consist of the entire independent directors, and have no fewer than three members; one of whom will serve as the convener and at least one of whom must possess expertise in accounting or finance. The Audit Committee and members thereof are responsible for performing the duties of supervisors stated in The Company Act, Securities and Exchange Act, and other relevant regulations.</p>	<p>Article 14-5: Pursuant to Article 14-4 of the Securities and Exchange Act, the Company shall establish an Audit Committee. The Audit Committee shall be composed of the entire number of independent directors. Starting from the establishment of the Audit Committee, the elected supervisor shall serve until the establishment of the first audit committee of the company. Provisions in the Securities and Exchange Act, the Company Act, and other laws and regulations, as well as the Company's Articles of Incorporation shall apply mutatis mutandis to the Audit Committee. The provisions in these Articles of Incorporation regarding supervisors shall be invalid after the election of independent directors and the establishment of an Audit Committee.</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit Committee.</p>

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
Article 16:(Delete)	<p>Article 16: Besides exercising the supervisory right alone as required by law, the supervisors may be seated in the Board of Directors' meeting except that they are not entitled to any votes.</p>	Deleted terms and revised wording to accommodate assembly of Audit Committee.
Article 16-1:(Delete)	<p>Article 16-1: The powers and authorities of the supervisors are as follows:</p> <ol style="list-style-type: none"> 1. The supervisors shall supervise the implementation of tasks throughout the Company and may investigate the operational and financial standings of the Company by checking books and documents at any time and may ask the Board of Directors or the manager to submit a report. 2. If the Board of Directors or directors are violating laws, the Articles of Incorporation, or decisions made through shareholders' meetings while performing their duties, the supervisors shall notify the Board of Directors or the directors immediately to stop such behavior. 3. The supervisors shall inspect the respective documents prepared by the Board of Directors and brought forth in shareholders' meetings and report their opinions in the shareholders' meeting. 4. The supervisors shall exercise other powers and authorities vested in accordance with the law. 	Deleted terms and revised wording to accommodate assembly of Audit Committee.
<p>Article 18: The Company shall have the Board of Directors to prepare respective</p>	<p>Article 18: The Company shall have the Board of Directors to prepare respective</p>	Deleted terms and revised

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>documents at the end of each fiscal year, including the (1) Business Report, (2) Financial Statement, and (3) Proposal on Distribution of Earnings or Makeup of Deficits, and send them to the <u>Audit Committee</u> at least 30 days prior to the shareholders' meeting to be inspected and <u>reviewed</u> then submit them to the shareholders' meeting for recognitions.</p>	<p>documents at the end of each fiscal year, including the (1) Business Report, (2) Financial Statement, and (3) Proposal on Distribution of Earnings or Makeup of Deficits, and send them <u>to the supervisors</u> at least 30 days prior to the shareholders' meeting to be inspected and then submit them to the shareholders' meeting for recognitions.</p>	<p>wording to accommodate assembly of Audit Committee.</p>
<p>Article 20: If the final annual accounts of <u>the</u> Company show a net profit for a given year, the Company shall <u>first</u> appropriate no less than 5% of its earnings as remunerations to its employees and no more than 1.6% of its earning as remunerations to the directors. However, the Company shall first appropriate the loss carried forward for write-off, if applicable. The distribution of Director and employee remuneration shall be undertaken by a special resolution adopted by a majority vote at a Board meeting, then submitted to shareholders meetings for recognition.</p>	<p>Article 20: If the final annual accounts of <u>the</u> Company show a net profit for a given year, the Company shall <u>first</u> appropriate no less than 5% of its earnings as remunerations to its employees and no more than 1.6% of its earning as remunerations to the directors <u>and supervisors</u>. However, the Company shall first appropriate the loss carried forward for write-off, if applicable. The distribution of Director and employee remuneration shall be undertaken by a special resolution adopted by a majority vote at a Board meeting, then submitted to shareholders meetings for recognition.</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit Committee.</p>
<p>Article 22: These Articles of Incorporation were prepared on November 7, 1991; Amended for the first time on March 1, 1993; Amended for the second time on June 1, 1993; Amended for the third time on October 12, 1994; Amended for the fourth time on December 10, 1994; Amended for the fifth time on December 10, 1994; Amended for the sixth time on December 8, 1996; Amended for the seventh</p>	<p>Article 22: These Articles of Incorporation were prepared on November 7, 1991; Amended for the first time on March 1, 1993; Amended for the second time on June 1, 1993; Amended for the third time on October 12, 1994; Amended for the fourth time on December 10, 1994; Amended for the fifth time on December 10, 1994; Amended for the sixth time on December 8, 1996; Amended for the seventh time on January 8, 1997; Amended for the eighth time on</p>	<p>Added amendment date for the Twenty-sixth time</p>

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>time on January 8, 1997; Amended for the eighth time on June 5, 1998; Amended for the ninth time on June 25, 1998; Amended for the tenth time on February 1, 1999; Amended for the eleventh time on June 10, 1999; Amended for the twelfth time on May 16, 2001; Amended for the thirteenth time on October 31, 2001; Amended for the fourteenth time on December 24, 2001; Amended for the fifteenth time on June 27, 2002; Amended for the sixteenth time on May 18, 2004; Amended for the seventeenth time on June 1, 2006; Amended for the eighteenth time on June 12, 2008; Amended for the nineteenth time on June 22, 2009; Amended for the twentieth time on June 15, 2010; Amended for the twenty-first time on June 24, 2011; Amended for the twenty-second time on June 15, 2012; Amended for the twenty-third time on May 13, 2015; Amended for the twenty-fourth time on May 12, 2016; Amended for the twenty-fifth time on June 22, 2017; Amended for the Twenty-sixth time on July 30, 2021; Twenty-seventh time on June 15, 2021;</p>	<p>June 5, 1998; Amended for the ninth time on June 25, 1998; Amended for the tenth time on February 1, 1999; Amended for the eleventh time on June 10, 1999; Amended for the twelfth time on May 16, 2001; Amended for the thirteenth time on October 31, 2001; Amended for the fourteenth time on December 24, 2001; Amended for the fifteenth time on June 27, 2002; Amended for the sixteenth time on May 18, 2004; Amended for the seventeenth time on June 1, 2006; Amended for the eighteenth time on June 12, 2008; Amended for the nineteenth time on June 22, 2009; Amended for the twentieth time on June 15, 2010; Amended for the twenty-first time on June 24, 2011; Amended for the twenty-second time on June 15, 2012; Amended for the twenty-third time on May 13, 2015; Amended for the twenty-fourth time on May 12, 2016; Amended for the twenty-fifth time on June 22, 2017; Twenty-sixth time on July 30, 2021;</p>	

8. Comparison table of amended provisions of the procedures for Acquisition and Disposal of Assets

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>Article 5: Professional valuers and their officers, certified public accounts, attorneys, and securities underwriters that provide public companies with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:</p> <ol style="list-style-type: none"> 1. No previous violation against the Act, The Company Act, the Banking Act, the Insurance Act, the Financial Holding Company Act, or Regulation on Business Entity Accounting Handling, and no conviction of fraud, breach of trust, misappropriation, forgery, or any crime relating to business activities that result in a sentence of one-year imprisonment or higher. This excludes situations where three years have passed since the subject has served the sentence, endured the probation period, or is pardoned of the crime. 2. Must not be related to the transaction counterparty. 3. In situations where the Company is required to obtain valuation reports from two or more professional valuers, the valuation firms or 	<p>Article 5: Professional valuers and their officers, certified public accounts, attorneys, and securities underwriters that provide public companies with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:</p> <ol style="list-style-type: none"> 1. No previous violation against the Act, The Company Act, the Banking Act, the Insurance Act, the Financial Holding Company Act, or Regulation on Business Entity Accounting Handling, and no conviction of fraud, breach of trust, misappropriation, forgery, or any crime relating to business activities that result in a sentence of one-year imprisonment or higher. This excludes situations where three years have passed since the subject has served the sentence, endured the probation period, or is pardoned of the crime. 2. Must not be related to the transaction counterparty. 3. In situations where the Company is required to obtain valuation reports from two or more 	<p>Amendments have been made according to laws to accommodate practical requirements and enhance management over related party transactions.</p>

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>valuers shall not be related in any way. The abovementioned personnel shall follow <u>self-discipline rules of their respective associations</u> and the principles below when issuing valuation reports or opinions:</p> <ol style="list-style-type: none"> 1. Assess own professional capacity, practical experience, and independence before undertaking the case. 2. <u>When executing</u> cases, make appropriate plans and procedures, and execute accordingly to form conclusions, reports or opinions; complete all relevant worksheets with details on the executed procedures, the collected data and the final conclusion. 3. Evaluate the <u>appropriateness</u> and rationality of the data, parameters, and information used to issue a valuation report or opinion. 4. Issue declarations on the professionalism and independence of relevant personnel, the <u>appropriateness and</u> rationality of information used, and compliance-related matters. 	<p>professional valuers, the valuation firms or valuers shall not be related in any way. The abovementioned personnel shall follow the principles below when issuing valuation reports or opinions:</p> <ol style="list-style-type: none"> 1. Assess own professional capacity, practical experience, and independence before undertaking the case. 2. <u>When auditing</u> cases, make appropriate plans and procedures, and execute accordingly to form conclusions, reports or opinions; complete all relevant worksheets with details on the executed procedures, the collected data and the final conclusion. 3. Evaluate the <u>completeness, correctness,</u> and rationality of the data, parameters, and information used to issue a valuation report or opinion. 4. Issue declarations on the professionalism and independence of relevant personnel, the rationality <u>and correctness</u> of information used, and compliance-related matters. 	
<p>Article 6: If a director expresses objection on record or issues written declaration against an asset acquisition/disposal that is subject to board's approval, the Company shall</p>	<p>Article 6: If a director expresses objection on record or issues written declaration against an asset acquisition/disposal that is subject to board's approval, the Company shall</p>	<p>Deleted terms and revised wording to accommodate assembly of Audit</p>

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>forward the director's objections to <u>the Audit Committee</u> along with all relevant information.</p> <p>If there are independent directors in place, the board shall take independent directors' opinions under advisement when discussing the asset acquisition/disposal terms. Any objections or reservations made by independent directors must be noted in board meeting minutes.</p> <p>All major asset transactions and derivative transactions are subject to the consent of more than half of the Audit Committee members and board of directors' resolution.</p> <p>If the proposal is not agreed upon by more than half of all Audit Committee members, it can still be effected with the support of more than two-thirds of all directors; in which case, the Audit Committee's resolution must be stated in board meeting minutes.</p> <p>The terms "all Audit Committee members" and "all directors" mentioned in Paragraph 3 above refer to those currently on active duty.</p>	<p>forward the director's objections to <u>the supervisors</u> along with all relevant information.</p> <p>If there are independent directors in place, the board shall take independent directors' opinions under advisement when discussing the asset acquisition/disposal terms. Any objections or reservations made by independent directors must be noted in board meeting minutes.</p> <p><u>If the Company has an Audit Committee in place</u>, all major asset transactions and derivative transactions are subject to the consent of more than half of the Audit Committee members and board of directors' resolution.</p> <p>If the proposal is not agreed upon by more than half of all Audit Committee members, it can still be effected with the support of more than two-thirds of all directors; in which case, the Audit Committee's resolution must be stated in board meeting minutes.</p> <p>The terms "all Audit Committee members" and "all directors" mentioned in Paragraph 3 above refer to those currently on active duty.</p>	<p>Committee.</p>
<p>Article 8 : Assessment of securities acquisition and disposal, and operating procedures</p> <p>1. Pricing method and reference When acquiring or disposing of securities, the Company shall obtain the latest audited or auditor-reviewed financial</p>	<p>Article 8 : Assessment of securities acquisition and disposal, and operating procedures</p> <p>1. Pricing method and reference When acquiring or disposing of securities, the Company shall obtain the latest audited or auditor-reviewed financial</p>	<p>Amendments have been made according to laws to accommodate practical requirements and enhance management over</p>

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>statements of the securities issuer prior to the transaction. This is to provide a reference for the transaction price. Acquisition or disposal of non-public listed securities shall be priced after taking into consideration factors such as net worth per share, profitability, future prospects, market interest rate, coupon rate for bonds, borrower's credibility, and the current transaction price.</p> <p>2. Expert's opinion</p> <p>Securities acquisition or disposal that meets any of the following conditions and amounts to 20% of the Company's paid-up capital or NT\$300 million or above must be supported by CPA's opinions with regards to the rationality of the transaction price before the date of occurrence:</p> <p>(1) Acquisition or disposal of securities that are not traded over Taiwan Stock Exchange Corporation (TWSE) or Taipei Exchange (TPEX).</p> <p>(2) Acquisition or disposal of privately placed securities.</p> <p>Amounts of the above transactions shall be calculated as follows:</p> <p>(1) Amount per transaction.</p> <p>(2) Cumulative amount of similar assets acquired from or disposed of to the same counterparty in the past one year.</p> <p>(3) Cumulative amount of the same securities acquired or disposed of</p>	<p>statements of the securities issuer prior to the transaction. This is to provide a reference for the transaction price. Acquisition or disposal of non-public listed securities shall be priced after taking into consideration factors such as net worth per share, profitability, future prospects, market interest rate, coupon rate for bonds, borrower's credibility, and the current transaction price.</p> <p>2. Expert's opinion</p> <p>Securities acquisition or disposal that meets any of the following conditions and amounts to 20% of the Company's paid-up capital or NT\$300 million or above must be supported by CPA's opinions with regards to the rationality of the transaction price before the date of occurrence <u>Should the CPA require an expert's opinion, one shall be obtained in accordance with Statement on Auditing Standards No. 20 published by Accounting Research and Development Foundation:</u></p> <p>(1) Acquisition or disposal of securities that are not traded over Taiwan Stock Exchange Corporation (TWSE) or Taipei Exchange (TPEX).</p> <p>(2) Acquisition or disposal of privately placed securities.</p> <p>Amounts of the above transactions shall be calculated as follows:</p>	<p>related party transactions.</p>

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<p>(acquisitions and disposals accumulate separately) in the past one year.</p> <p>The one-year timeframe mentioned shall date back from the date of occurrence of the current transaction. Transactions that have already been supported with expert's valuation or CPA's opinions in accordance with the Procedures can be excluded from calculation.</p> <p>For assets acquired or disposed of through court auctions, a documentary proof issued by the court can be used in place of CPA's opinions.</p> <p>3. In the first two cases, obtain the latest audited or auditor-reviewed financial statements of the underlying entity or obtain CPA's opinion on the rationality of the transaction price; this requirement does not apply when transacting securities that are openly quoted in an active market or if the FSC has regulated otherwise.</p> <p>4. Authorization limit and level Acquisition or disposal of securities amounting to NT\$50 million and below have to be circulated to the President and the Chairman for approval, and acknowledged in the upcoming board of directors meeting afterwards; a transaction that amounts to more than NT\$50 million may proceed only if approved by the board of directors. For bond funds, however, the</p>	<p>(1) Amount per transaction.</p> <p>(2) Cumulative amount of similar assets acquired from or disposed of to the same counterparty in the past one year.</p> <p>(3) Cumulative amount of the same securities acquired or disposed of (acquisitions and disposals accumulate separately) in the past one year.</p> <p>The one-year timeframe mentioned shall date back from the date of occurrence of the current transaction. Transactions that have already been supported with expert's valuation or CPA's opinions in accordance with the Procedures can be excluded from calculation.</p> <p>For assets acquired or disposed of through court auctions, a documentary proof issued by the court can be used in place of CPA's opinions.</p> <p>3. In the first two cases, obtain the latest audited or auditor-reviewed financial statements of the underlying entity or obtain CPA's opinion on the rationality of the transaction price; this requirement does not apply when transacting securities that are openly quoted in an active market or if the FSC has regulated otherwise.</p> <p>4. Authorization limit and level Acquisition or disposal of securities amounting to NT\$50 million and below have to be</p>	

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<p>board of directors' acknowledgment is required only if the transaction amounts to NT\$50 million and above. Transaction amounting to NT\$100 million and above may proceed only if approved by the board of directors.</p> <p>5. Executor The Department of Finance serves as the executor for all securities investments acquired and disposed of by the Company.</p>	<p>circulated to the President and the Chairman for approval, and acknowledged in the upcoming board of directors meeting afterwards; a transaction that amounts to more than NT\$50 million may proceed only if approved by the board of directors. For bond funds, however, the board of directors' acknowledgment is required only if the transaction amounts to NT\$50 million and above. Transaction amounting to NT\$100 million and above may proceed only if approved by the board of directors.</p> <p>5. Executor The Department of Finance serves as the executor for all securities investments acquired and disposed of by the Company.</p>	
<p>Article 9: Assessment and operating procedures for acquisition or disposal of property, equipment, or right-of-use assets thereof</p> <p>1. Pricing method and reference When acquiring or disposing of property, equipment, or right-of-use assets thereof, the department in use or the responsible department shall provide an explanation for the transaction and have the asset management department price the transaction by way of comparison, negotiation, or tender after taking into consideration the government-</p>	<p>Article 9: Assessment and operating procedures for acquisition or disposal of property, equipment, or right-of-use assets thereof</p> <p>2. Pricing method and reference When acquiring or disposing of property, equipment, or right-of-use assets thereof, the department in use or the responsible department shall provide an explanation for the transaction and have the asset management department price the transaction by way of comparison, negotiation, or tender after taking into</p>	<p>Amendments have been made according to laws to accommodate practical requirements and enhance management over related party transactions.</p>

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<p>declared current value, the appraised value, transaction price of nearby property, and recent transaction price of similar asset.</p> <p>2. Professional valuation report: Except for transactions with domestic government agency and transactions that involve commissioned development of purchased land, commissioned development of leased land, and acquisition/disposal of equipment or right-of-use thereof relevant to business operations, all other acquisitions and disposals of operation-related property and equipment or right-of-use thereof amounting to more than 20% of the Company's paid-up capital or NTD 300 million and above shall be supported with valuation reports issued by professional valuers prior to the date of occurrence. These transactions shall also comply with the following rules:</p> <p>(1) In special circumstances where the Company adopts restrictive pricing or uses a specific price to serve as pricing reference, the underlying transaction must be resolved by the board of directors before proceeding. The same requirement applies to any change of transaction term thereafter.</p> <p>(2) For transactions that amount to more than NTD 1 billion,</p>	<p>consideration the government-declared current value, the appraised value, transaction price of nearby property, and recent transaction price of similar asset.</p> <p>2. Professional valuation report: Except for transactions with domestic government agency and transactions that involve commissioned development of purchased land, commissioned development of leased land, and acquisition/disposal of equipment or right-of-use thereof relevant to business operations, all other acquisitions and disposals of operation-related property and equipment or right-of-use thereof amounting to more than 20% of the Company's paid-up capital or NTD 300 million and above shall be supported with valuation reports issued by professional valuers prior to the date of occurrence. These transactions shall also comply with the following rules:</p> <p>(1) In special circumstances where the Company adopts restrictive pricing or uses a specific price to serve as pricing reference, the underlying transaction must be resolved by the board of directors before proceeding. The same requirement applies to any change of transaction term thereafter.</p> <p>(2) For transactions that amount to more than NTD 1 billion,</p>	

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<p>quotations from at least two professional valuers are needed.</p> <p>(3) If valuation concluded by the professional valuer exhibits any of the following, a certified public accountant must be engaged in providing opinions with regards to the discrepant value and the rationality of the transaction price in accordance with Accountant, except in situations where the valued price is higher than the price of asset acquired or lower than the price of the asset sold.</p> <p>i. The valued price differs from the transaction price by 20% or above.</p> <p>ii. When valuation from 2 or more professional valuers differ by 10% or more.</p> <p>(4) Where professional valuation is used, the valuer's report must be dated no further than 3 months from the contract date. However, if the report still applies to the same current value announced by the government and is no more than six months old, opinion can still be accepted from the original valuer.</p> <p>Amounts of the above transactions shall be calculated as follows:</p> <p>i. Amount per transaction.</p> <p>ii. Cumulative amount of similar assets acquired from or disposed of to the same counterparty in the past one year.</p> <p>iii. Cumulative amount of the same</p>	<p>quotations from at least two professional valuers are needed.</p> <p>(3) If valuation concluded by the professional valuer exhibits any of the following, a certified public accountant must be engaged in providing opinions with regards to the discrepant value and the rationality of the transaction price in accordance with <u>Statement on Auditing Standards No. 20 published by the Accounting Research and Development Foundation of the Republic of China</u>, except in situations where the valued price is higher than the price of asset acquired or lower than the price of the asset sold.</p> <p>i. The valued price differs from the transaction price by 20% or above.</p> <p>ii. When valuation from 2 or more professional valuers differ by 10% or more.</p> <p>(4) Where professional valuation is used, the valuer's report must be dated no further than 3 months from the contract date. However, if the report still applies to the same current value announced by the government and is no more than six months old, opinion can still be accepted from the original valuer.</p> <p>Amounts of the above transactions shall be calculated as follows:</p>	

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<p>development project or right-of-use thereof acquired or disposed of (acquisitions and disposals accumulate separately) in the past one year.</p> <p>The one-year timeframe mentioned shall date back from the date of occurrence of the current transaction. Transactions that have already been supported with expert's valuation or CPA's opinions in accordance with the Procedures can be excluded from calculation.</p> <p>For assets acquired or disposed of through court auctions, a documentary proof issued by the court can be used in place of the valuation report or CPA's opinions.</p> <p>3.Authorization limit and level</p> <p>Acquisition or disposal of property, equipment, or right-of-use assets thereof amounting to NT\$30 million and below have to be circulated to the President and the Chairman for approval; transactions amounting to more than NT\$30 million up to NT\$100 million (inclusive) have to be circulated to the President and the Chairman for approval, and acknowledged in the upcoming board of directors meeting afterwards; transaction amounting to more than NT\$100 million or more than 20% of paid-up capital may proceed only if approved by the board of directors.</p> <p>4. Executor</p> <p>The departments in use and the</p>	<p>i. Amount per transaction.</p> <p>ii. Cumulative amount of similar assets acquired from or disposed of to the same counterparty in the past one year.</p> <p>iii. Cumulative amount of the same development project or right-of-use thereof acquired or disposed of (acquisitions and disposals accumulate separately) in the past one year.</p> <p>The one-year timeframe mentioned shall date back from the date of occurrence of the current transaction. Transactions that have already been supported with expert's valuation or CPA's opinions in accordance with the Procedures can be excluded from calculation.</p> <p>For assets acquired or disposed of through court auctions, a documentary proof issued by the court can be used in place of the valuation report or CPA's opinions.</p> <p>3.Authorization limit and level</p> <p>Acquisition or disposal of property, equipment, or right-of-use assets thereof amounting to NT\$30 million and below have to be circulated to the President and the Chairman for approval; transactions amounting to more than NT\$30 million up to NT\$100 million (inclusive) have to be circulated to the President and the Chairman for approval, and acknowledged in the upcoming board of directors meeting</p>	

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<p>departments responsible for property, equipment, or right-of-use assets thereof shall serve as executors for acquisitions and disposals.</p>	<p>afterwards; transaction amounting to more than NT\$100 million or more than 20% of paid-up capital may proceed only if approved by the board of directors.</p> <p>4.Executor</p> <p>The departments in use and the departments responsible for property, equipment, or right-of-use assets thereof shall serve as executors for acquisitions and disposals.</p>	
<p>Article 10 : Related party transactions Acquisition and disposal of assets with related parties are subject to the resolution procedures and rationality assessments of the preceding and subsequent Articles if they amount to 10% or more of the Company's total assets. In addition, a valuation report from a professional valuer or an opinion from a CPA shall be obtained in accordance with the preceding section to support the transaction.</p> <p>.....</p> <p>4.Cumulative amount of the same securities acquired or disposed of (acquisitions and disposals accumulate separately) in the past one year. The "one-year" timeframe mentioned in the preceding Paragraph dates back one year from the date of occurrence. Transactions that have already been approved by the board of directors according to the Procedures can be excluded.</p> <p>If the Company has independent</p>	<p>Article 10 : Related party transactions Acquisition and disposal of assets with related parties are subject to the resolution procedures and rationality assessments of the preceding and subsequent Articles if they amount to 10% or more of the Company's total assets. In addition, a valuation report from a professional valuer or an opinion from a CPA shall be obtained in accordance with the preceding section to support the transaction.</p> <p>.....</p> <p>4.Cumulative amount of the same securities acquired or disposed of (acquisitions and disposals accumulate separately) in the past one year. The "one-year" timeframe mentioned in the preceding Paragraph dates back one year from the date of occurrence. Transactions that have already been approved by the board of directors <u>and acknowledged by supervisors</u> according to the Procedures can be excluded.</p> <p>If the Company has independent</p>	<p>1. Deleted words to accommodate assembly of Audit Committee.</p> <p>2. Revised wording</p> <p>3. Amendments have been made according to laws to accommodate practical requirements and enhance management over related party transactions.</p>

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<p>directors in place, independent directors' opinions must be fully taken into consideration when the transaction is proposed for discussion among the board of directors in accordance with the preceding paragraph. Any objections or reservations expressed by independent directors shall be detailed in board meeting minutes.</p> <p>Matters mentioned in Paragraph 1 shall be supported by more than half of the Audit Committee members and raised for board of directors' resolution.</p> <p>Paragraphs 4 and 5, Article 6 shall apply mutatis mutandis in this case.</p> <p><u>Should a public company or any of its subsidiaries that is not a domestic public company undertake any of the transactions described in Paragraph 1 for an amount exceeding 10% of the public company's total assets, the public company shall present all information listed in Paragraph 1 for approval during shareholder meeting before proceeding with contract signing and payment. This requirement does not apply to transactions between the public company and its parent company or subsidiary, or between its subsidiaries.</u></p> <p>.....</p> <p><u>(2) Members of the Audit Committee shall observe Article 218 of The Company Act.</u></p>	<p>directors in place, independent directors' opinions must be fully taken into consideration when the transaction is proposed for discussion among the board of directors in accordance with the preceding paragraph. Any objections or reservations expressed by independent directors shall be detailed in board meeting minutes.</p> <p><u>If the Company has an Audit Committee in place, any issues that are subject to supervisors' acknowledgment, as mentioned in Paragraph 1, shall be agreed upon by half of the Audit Committee members and proposed for resolution by the board of directors. Paragraphs 4 and 5, Article 6 shall apply mutatis mutandis in this case.</u></p> <p>.....</p> <p><u>(2) Supervisors shall observe Article 218 of The Company Act. If an Audit Committee has been assembled according to the Securities and Exchange Act, the first part of this Subparagraph shall apply mutatis mutandis to members of the Audit Committee (i.e. independent directors).</u></p>	
<p>Article 11 : Assessment and operating procedures for acquisition or disposal of intangible assets or right-of-use assets thereof or memberships</p>	<p>Article 11 : Assessment and operating procedures for acquisition or disposal of intangible assets or right-of-use assets thereof or memberships</p>	<p>Deleted words to accommodate assembly of Audit Committee.</p>

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<p>1. Pricing method and reference When acquiring or disposing of intangible assets or right-of-use assets thereof or memberships, prices shall be negotiated with the counterparty after taking into consideration the asset's potential benefits, the fair market value, and experts' opinions if necessary.</p> <p>2. Expert's opinion Except in situations where the counterparty is a domestic government agency, acquisition or disposal of intangible asset or right-of-use asset thereof or membership that amounts to 20% of the Company's paid-up capital or NT\$ 300 million or above shall be supported by CPA's opinions issued and prior to the date of occurrence in regards to the rationality of the transaction price.</p> <p>Amounts of the above transactions shall be calculated as follows:</p> <p>(1) Amount per transaction.</p> <p>(2) Cumulative amount of similar assets acquired from or disposed of to the same counterparty in the past one year.</p> <p>The one-year timeframe mentioned shall date back from the date of occurrence of the current transaction. Transactions that have already been supported with expert's valuation or CPA's opinions in accordance with the Procedures can be excluded from calculation.</p>	<p>1. Pricing method and reference When acquiring or disposing of intangible assets or right-of-use assets thereof or memberships, prices shall be negotiated with the counterparty after taking into consideration the asset's potential benefits, the fair market value, and experts' opinions if necessary.</p> <p>2. Expert's opinion Except in situations where the counterparty is a domestic government agency, acquisition or disposal of intangible asset or right-of-use asset thereof or membership that amounts to 20% of the Company's paid-up capital or NT\$ 300 million or above shall be supported by CPA's opinions issued <u>according to Statement on Auditing Standards No. 20 published by Accounting Research and Development Foundation</u> prior to the date of occurrence in regards to the rationality of the transaction price.</p> <p>Amounts of the above transactions shall be calculated as follows:</p> <p>(1) Amount per transaction.</p> <p>(2) Cumulative amount of similar assets acquired from or disposed of to the same counterparty in the past one year.</p> <p>The one-year timeframe mentioned shall date back from the date of occurrence of the current transaction.</p>	

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<p>For assets acquired or disposed of through court auctions, a documentary proof issued by the court can be used in place of the valuation report.</p> <p>3. Authorization limit and level</p> <p>(1) Acquisition or disposal of membership amounting to NT\$5 million and below have to be circulated to the President and the Chairman for approval; a transaction that amounts to more than NT\$5 million may proceed only if approved by the board of directors.</p> <p>(2) Acquisition or disposal of intangible assets amounting to NT\$20 million and below have to be circulated to the President and the Chairman for approval before proceeding, and must be reported in the upcoming board of directors meeting. Transaction amounting to more than NT\$20 million may proceed only if approved by the board of directors.</p> <p>4. Executor The Department of Finance, the management departments, and the departments responsible for intangible assets or right-of-use assets thereof or memberships shall serve as executors for acquisitions and disposals.</p>	<p>Transactions that have already been supported with expert's valuation or CPA's opinions in accordance with the Procedures can be excluded from calculation.</p> <p>For assets acquired or disposed of through court auctions, a documentary proof issued by the court can be used in place of the valuation report.</p> <p>3. Authorization limit and level</p> <p>(3) Acquisition or disposal of membership amounting to NT\$5 million and below have to be circulated to the President and the Chairman for approval; a transaction that amounts to more than NT\$5 million may proceed only if approved by the board of directors.</p> <p>(4) Acquisition or disposal of intangible assets amounting to NT\$20 million and below have to be circulated to the President and the Chairman for approval before proceeding, and must be reported in the upcoming board of directors meeting. Transaction amounting to more than NT\$20 million may proceed only if approved by the board of directors.</p> <p>4. Executor The Department of Finance, the management departments, and the departments responsible for intangible assets or right-of-use</p>	

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	<p>assets thereof or memberships shall serve as executors for acquisitions and disposals.</p>	
<p>Article 13: Assessment of derivatives acquisition and disposal, and operating procedures</p> <p>.....</p> <p>iii. Internal audit system Internal audit personnel must regularly assess the adequacy of internal controls over derivative transactions, inspect the trade department, and analyze the transaction cycle monthly to evaluate compliance with existing procedures. All findings shall be compiled into audit reports, and any major violation discovered has to be reported in writing to <u>the Audit Committee.</u></p> <p>.....</p> <p>六、 The Company shall maintain a transaction log that details the type and amount of derivatives traded, the board's approval date, and various issues subject to due diligence assessment according to Subparagraph 4(1) and Subparagraphs 5(1)-2 and 5(2)-1 of this Article.</p>	<p>Article 13 : Assessment of derivatives acquisition and disposal, and operating procedures</p> <p>.....</p> <p>iv. Internal audit system Internal audit personnel must regularly assess the adequacy of internal controls over derivative transactions, inspect the trade department, and analyze the transaction cycle monthly to evaluate compliance with existing procedures. All findings shall be compiled into audit reports, and any major violation discovered has to be reported in writing to <u>supervisors.</u> <u>Where the Company has independent directors in place, the notifications addressed to supervisors, as mentioned in the preceding Paragraph, shall also be sent to independent directors in writing at the same time. If an Audit Committee has already been assembled, the rules pertaining to supervisors shall apply mutatis mutandis to the Audit Committee.</u></p> <p>.....</p> <p>vi. The Company shall maintain a transaction log that details the type and amount of derivatives traded, the board's approval date, and various issues subject to due diligence assessment according to Subparagraph 4(1) and Subparagraphs 5(1)-2 and 5(2)-1 of this Article.</p>	<p>Wording amendment</p>
<p>Article 15: Announcement and</p>	<p>Article 15: Announcement and</p>	<p>Addition contents</p>

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<p>reporting procedures</p> <p>1. Asset acquisitions and disposals that involve any of the following shall be announced and reported within two days of occurrence over the website designated by the Securities and Futures Institute using the prescribed format:</p> <p>(1) Acquisition/disposal of real estate property or right-of-use thereof with a related party or acquisition/disposal of an asset other than real estate property or right-of-use thereof with a related party that amounts to more than 20% of the Company's paid-up capital, 10% of total assets, or NT\$300 million, with the exception of domestic government bonds, repurchase/resale agreements, and subscription/redemption of money market funds issued by domestic securities investment trust enterprises,</p> <p>(2) Mergers, divestments, business acquisitions, or share exchanges.</p> <p>(3) Derivative transactions having accumulated losses more than the aggregate or individual contract caps prescribed in relevant procedures.</p> <p>(4) Acquisition or disposal of operating equipment or right-of-use thereof with an unrelated party, and the transaction amount meets any of the following:</p> <p>1. For public companies with paid-up</p>	<p>reporting procedures</p> <p>1. Asset acquisitions and disposals that involve any of the following shall be announced and reported within two days of occurrence over the website designated by the Securities and Futures Institute using the prescribed format:</p> <p>(1) Acquisition/disposal of real estate property or right-of-use thereof with a related party or acquisition/disposal of an asset other than real estate property or right-of-use thereof with a related party that amounts to more than 20% of the Company's paid-up capital, 10% of total assets, or NT\$300 million, with the exception of domestic government bonds, repurchase/resale agreements, and subscription/redemption of money market funds issued by domestic securities investment trust enterprises,</p> <p>(2) Mergers, divestments, business acquisitions, or share exchanges.</p> <p>(3) Derivative transactions having accumulated losses more than the aggregate or individual contract caps prescribed in relevant procedures.</p> <p>(4) Acquisition or disposal of operating equipment or right-of-use thereof with an unrelated party, and the transaction</p>	

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<p>capital less than NT\$10 billion, the transaction amounts to NT\$500 million and above.</p> <p>2. For public companies with paid-up capital of at least NT\$10 billion, the transaction amounts to NT\$1 billion and above.</p> <p>(5) For a public company engaging in the construction business, acquisition or disposal of construction real estate or right-of-use thereof with an unrelated party that amounts to less than NT\$500 million or above; or disposal of self-constructed real estate property amounting to NT\$1 billion or above to an unrelated party for a public company with paid-up capital of NT\$10 billion or higher.</p> <p>(6) Acquisition of real estate property in the form of development over purchased land, development over leased land, joint development with separate ownership, joint development with proportional holding, or joint development with partial sale, where the counterparty is unrelated and in which the Company expects to invest more than NT\$500 million.</p> <p>(7) Transaction of assets other than the ones listed in the 6 Subparagraphs above, disposal of debt entitlement by a financial institution, or investment into the Mainland that amounts to 20% of</p>	<p>amount meets any of the following:</p> <p>3. For public companies with paid-up capital less than NT\$10 billion, the transaction amounts to NT\$500 million and above.</p> <p>4. For public companies with paid-up capital of at least NT\$10 billion, the transaction amounts to NT\$1 billion and above.</p> <p>(5) For a public company engaging in the construction business, acquisition or disposal of construction real estate or right-of-use thereof with an unrelated party that amounts to less than NT\$500 million or above; or disposal of self-constructed real estate property amounting to NT\$1 billion or above to an unrelated party for a public company with paid-up capital of NT\$10 billion or higher.</p> <p>(6) Acquisition of real estate property in the form of development over purchased land, development over leased land, joint development with separate ownership, joint development with proportional holding, or joint development with partial sale, where the counterparty is unrelated and in which the Company expects to invest more than NT\$500 million.</p> <p>(7) Transaction of assets other than the ones listed in the 6</p>	

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<p>the Company's paid-up capital or NT\$300 million or above. However, the following transactions can be excluded:</p> <p>(1) Trading of domestic government bonds <u>or foreign government bonds that have a credit rating no less than the sovereign rating of Taiwan.</u></p> <p>(2) Where the company specializes in the investment profession, any securities traded through exchange or over-the-counter, or <u>foreign government bonds,</u> ordinary corporate bonds, and ordinary bank debentures without equity attribute (excluding subordinated bonds) subscribed in the domestic primary market, or subscription/redemption of securities investment/futures trust funds, <u>or subscription/redemption of exchange-traded notes,</u> or securities subscribed by a securities firm as part of its underwriting service or counseling service for Emerging Stock Market companies, as regulated by the Taipei Exchange.</p> <p>(3) Repurchase/resale agreement, or subscription or redemption of money market funds issued by domestic securities investment trust companies.</p> <p>Amounts of the above transactions shall be calculated as follows:</p> <p>(1) Amount per transaction.</p>	<p>Subparagraphs above, disposal of debt entitlement by a financial institution, or investment into the Mainland that amounts to 20% of the Company's paid-up capital or NT\$300 million or above.</p> <p>However, the following transactions can be excluded:</p> <p>(1) Trading of domestic government bonds .</p> <p>(2) Where the company specializes in the investment profession, any securities traded through exchange or over-the-counter, or ordinary corporate bonds, and ordinary bank debentures without equity attribute (excluding subordinated bonds) subscribed in the domestic primary market, or subscription/redemption of securities investment/futures trust funds, or securities subscribed by a securities firm as part of its underwriting service or counseling service for Emerging Stock Market companies, as regulated by the Taipei Exchange.</p> <p>(3) Repurchase/resale agreement, or subscription or redemption of money market funds issued by domestic securities investment trust companies.</p> <p>Amounts of the above transactions shall be calculated as follows:</p> <p>(1) Amount per transaction.</p> <p>(2) Cumulative amount of similar</p>	

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<p>(2) Cumulative amount of similar assets acquired from or disposed of to the same counterparty in the past one year.</p> <p>(3) Cumulative amount of the same development project or right-of-use thereof acquired or disposed of (acquisitions and disposals accumulate separately) in the past one year.</p> <p>(4) Cumulative amount of the same securities acquired or disposed of (acquisitions and disposals accumulate separately) in the past one year.</p> <p>The "one-year" timeframe mentioned in the preceding Paragraph dates back one year from the date of occurrence. Transactions that have already been announced according to rules can be excluded.</p> <p>2. The Company shall provide monthly reports on all derivative transactions undertaken by the Company and any subsidiary that is not a domestic public company up until the end of the previous month, and submit such reports to the website designated by the Securities and Futures Institute before the 10th calendar day of each month using the prescribed format.</p> <p>3. If errors or omissions are discovered in any of the mandatory announcements that require correction, the Company shall start afresh and re-submit the entire</p>	<p>assets acquired from or disposed of to the same counterparty in the past one year.</p> <p>(3) Cumulative amount of the same development project or right-of-use thereof acquired or disposed of (acquisitions and disposals accumulate separately) in the past one year.</p> <p>(4) Cumulative amount of the same securities acquired or disposed of (acquisitions and disposals accumulate separately) in the past one year.</p> <p>The "one-year" timeframe mentioned in the preceding Paragraph dates back one year from the date of occurrence. Transactions that have already been announced according to rules can be excluded.</p> <p>2. The Company shall provide monthly reports on all derivative transactions undertaken by the Company and any subsidiary that is not a domestic public company up until the end of the previous month, and submit such reports to the website designated by the Securities and Futures Institute before the 10th calendar day of each month using the prescribed format.</p> <p>3. If errors or omissions are discovered in any of the mandatory announcements that require correction, the Company shall start afresh and re-submit the entire</p>	

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<p>announcement/report within two days from the date of knowledge.</p> <p>4. All contracts, meeting minutes, transaction logs, valuation reports, and CPA's, lawyer's, or securities underwriter's opinions relevant to the acquisition or disposal of assets shall be retained within the Company for at least 5 years unless otherwise specified by law.</p> <p>5. Should any of the following circumstances arise after the Company has announced or reported its transactions according to the terms above, the Company shall update all relevant information to the website designated by the Securities and Futures Institute within 2 days from the date of occurrence:</p> <p>(1) Any change, termination, or annulment of the original contract.</p> <p>(2) The merger, divestment, acquisition, or share exchange is not completed before the scheduled date.</p> <p>(3) Changes to the initially reported/announced details.</p> <p>For any subsidiary of the Company that is not a domestic public company, all asset acquisition and disposal affairs subject to announcement and regulatory reporting shall be reported/announced by the Company instead. Where the subsidiary's reporting criteria mentions "20% of paid-up capital" or "10% of total asset,"</p>	<p>announcement/report within two days from the date of knowledge.</p> <p>4. All contracts, meeting minutes, transaction logs, valuation reports, and CPA's, lawyer's, or securities underwriter's opinions relevant to the acquisition or disposal of assets shall be retained within the Company for at least 5 years unless otherwise specified by law.</p> <p>5. Should any of the following circumstances arise after the Company has announced or reported its transactions according to the terms above, the Company shall update all relevant information to the website designated by the Securities and Futures Institute within 2 days from the date of occurrence:</p> <p>(4) Any change, termination, or annulment of the original contract.</p> <p>(5) The merger, divestment, acquisition, or share exchange is not completed before the scheduled date.</p> <p>(6) Changes to the initially reported/announced details.</p> <p>For any subsidiary of the Company that is not a domestic public company, all asset acquisition and disposal affairs subject to announcement and regulatory reporting shall be reported/announced by the Company instead. Where the subsidiary's reporting criteria mentions "20% of</p>	

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>the criteria shall refer to the company's paid-up capital and total assets.</p>	<p>paid-up capital" or "10% of total asset," the criteria shall refer to the company's paid-up capital and total assets.</p>	
<p>Article 16: Control procedures for the acquisition and disposal of assets by subsidiaries</p> <ol style="list-style-type: none"> 1. The Company shall supervise to ensure that each subsidiary establishes its own asset acquisition and disposal procedures in accordance with Securities and Futures Institute's "Regulations Governing the Acquisition and Disposal of Assets by Public Companies." These procedures are subject to the board of directors' approval and shall be reviewed <u>by the Audit Committee</u> and presented for resolution at shareholder meeting. The same applies to all subsequent amendments. 2. Any assets acquired or disposed of by subsidiaries that are subject to the approval of the Company's board of directors, as specified in their respective "asset acquisition and disposal procedures" or applicable laws, must be reported to the Company before the date of occurrence. The Company's Department of Finance shall evaluate the feasibility, necessity, and rationality of the assets being acquired or disposed of, and follow up, analyze, and review the execution. 3. The company's internal audit 	<p>Article 16: Control procedures for the acquisition and disposal of assets by subsidiaries</p> <ol style="list-style-type: none"> 1. The Company shall supervise to ensure that each subsidiary establishes its own asset acquisition and disposal procedures in accordance with Securities and Futures Institute's "Regulations Governing the Acquisition and Disposal of Assets by Public Companies." These procedures are subject to the board of directors' approval and shall be reviewed <u>by the supervisors</u> and presented for resolution at shareholder meeting. The same applies to all subsequent amendments. 2. Any assets acquired or disposed of by subsidiaries that are subject to the approval of the Company's board of directors, as specified in their respective "asset acquisition and disposal procedures" or applicable laws, must be reported to the Company before the date of occurrence. The Company's Department of Finance shall evaluate the feasibility, necessity, and rationality of the assets being acquired or disposed of, and follow up, analyze, and review the execution. 	<p>Deleted words to accommodate assembly of Audit Committee.</p>

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>personnel shall regularly audit each subsidiary for compliance with their respective "asset acquisition and disposal procedures" and compile findings into audit reports. All findings and recommendations stated in the audit report, once presented for acknowledgment, shall be forwarded to the respective subsidiaries for improvement. Audit personnel are also required to prepare tracking reports on a regular basis to ensure that appropriate improvement measures have been taken in a timely manner.</p>	<p>3.The company's internal audit personnel shall regularly audit each subsidiary for compliance with their respective "asset acquisition and disposal procedures" and compile findings into audit reports. All findings and recommendations stated in the audit report, once presented for acknowledgment, shall be forwarded to the respective subsidiaries for improvement. Audit personnel are also required to prepare tracking reports on a regular basis to ensure that appropriate improvement measures have been taken in a timely manner.</p>	
<p>Article 18: : implement The Procedures are subject to <u>the support of the Audit Committee</u>, and shall be resolved by the board of directors and proposed for shareholders' resolution before implementation. The same applies to all subsequent amendments. Should a director express objection on record or via written statement, the Company shall forward the director's objection to <u>the Audit Committee</u>. Opinions raised by independent directors must be fully taken into consideration when Procedures for Acquisition and Disposal of Assets of Incorporation are raised for discussion during the board of directors meeting in the situation described in the above Paragraph. Any objections or reservations raised by independent directors must be recorded in the board</p>	<p>Article 18: implement The Procedures are subject to board of directors' approval, and shall be implemented once <u>reviewed by supervisors and</u> and resolved in a shareholder meeting. The same applies to all subsequent amendments. Should a director express objection on record or via written statement, the Company shall forward the director's objection to <u>the supervisors</u>. <u>If independent directors have been appointed in accordance with the Act</u>, opinions raised by independent directors must be fully taken into consideration when Procedures for Acquisition and Disposal of Assets of Incorporation are raised for discussion during the board of directors meeting in the situation described in the above Paragraph. Any objections or reservations raised by independent</p>	<p>1. Deleted words to accommodate assembly of Audit Committee. 2. Wording amendment</p>

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>of directors meeting minutes.</p> <p>Establishment or amendment of the Procedures for Acquisition and Disposal of Assets of Incorporation shall be agreed upon by more than half of the Audit Committee members and is subject to resolution of the board of directors.</p>	<p>directors must be recorded in the board of directors meeting minutes.</p> <p><u>If independent directors have been appointed in accordance with the Act,</u></p> <p>establishment or amendment of the Procedures for Acquisition and Disposal of Assets of Incorporation shall be agreed upon by more than half of the Audit Committee members and is subject to resolution of the board of directors.</p>	
<p>Article 19: amendment date</p> <p>The Procedures were resolved during the shareholder meeting held on June 25, 2003.</p> <p>Amended for the first time on March 18, 2004;</p> <p>Amended for the second time on June 27, 2007;</p> <p>Amended for the third time on June 22, 2009;</p> <p>Amended for the fourth time on June 15, 2010;</p> <p>Amended for the fifth time on June 15, 2012;</p> <p>Amended for the sixth time on June 24, 2013;</p> <p>Amended for the seventh time on June 22, 2017;</p> <p>Amended for the eighth time on June 18, 2019;</p> <p><u>Amended for the ninth time on June 15, 2022;</u></p>	<p>Article 19: amendment date</p> <p>The Procedures were resolved during the shareholder meeting held on June 25, 2003.</p> <p>Amended for the first time on March 18, 2004;</p> <p>Amended for the second time on June 27, 2007;</p> <p>Amended for the third time on June 22, 2009;</p> <p>Amended for the fourth time on June 15, 2010;</p> <p>Amended for the fifth time on June 15, 2012;</p> <p>Amended for the sixth time on June 24, 2013;</p> <p>Amended for the seventh time on June 22, 2017;</p> <p>Amended for the eighth time on June 18, 2019;</p>	<p>Added amendment date for the Twenty-sixth time</p>

9. Comparison table of amended provisions of the rules and Procedure for Shareholders’ Meetings

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>Article 2</p> <p>The Company shall specify the check-in time, check-in site, and other precautions for shareholders in the meeting notice.</p> <p>Time for check-in by shareholders shall begin at least 30 minutes prior to the scheduled time of the meeting and the check-in site shall have clear indications and adequate and competent staff to take care of the check-in process.</p> <p>Shareholders or their proxies (collectively referred to as the “shareholders”) shall attend a shareholders’ meeting with a show of their attendance card, attendance sign-in card, or other IDs. Powers of attorney of letters of authorization shall also bring their status supporting documents for verification purposes.</p> <p>The Company shall have the sign-in book ready to be signed by the attending shareholders or the attending shareholders shall submit the sign-in card instead to indicate their presence. The number of shares held by those present is calculated according to the sign-in book or the submitted sign-in cards.</p> <p>The Company shall give the shareholders present in the meeting the meeting agenda, annual report, attendance card, speech note, vote, and other meeting materials. When the election of directors occurs, the ballot shall also be included.</p>	<p>Article 2</p> <p>The Company shall specify the check-in time, check-in site, and other precautions for shareholders in the meeting notice.</p> <p>Time for check-in by shareholders shall begin at least 30 minutes prior to the scheduled time of the meeting and the check-in site shall have clear indications and adequate and competent staff to take care of the check-in process.</p> <p>Shareholders or their proxies (collectively referred to as the “shareholders”) shall attend a shareholders’ meeting with a show of their attendance card, attendance sign-in card, or other IDs. Powers of attorney of letters of authorization shall also bring their status supporting documents for verification purposes.</p> <p>The Company shall have the sign-in book ready to be signed by the attending shareholders or the attending shareholders shall submit the sign-in card instead to indicate their presence. The number of shares held by those present is calculated according to the sign-in book or the submitted sign-in cards.</p> <p>The Company shall give the shareholders present in the meeting the meeting agenda, annual report, attendance card, speech note, vote, and other meeting materials. When the election of directors occurs, <u>supervisors are involved, and the</u> ballot shall also be included.</p>	<p>1. Deleted words to accommodate assembly of Audit Committee.</p>

<p>Article 15</p> <p>The chairman is to assign the staff to inspect voting on proposals and count the ballots. The inspectors, however, shall be shareholders.</p> <p>The ballot counting process for proposals or elections during a shareholders' meeting shall take place in a public area within the venue of the shareholders' meeting and voting results shall be announced on the spot once ballot counting is completed, including the weights involved in the statistics, and records shall be produced.</p> <p>When directors are elected during a shareholders' meeting, related election regulations established by the Company shall be followed and the voting outcome shall be announced on the spot, including the list of elected directors and the weights involved for those elected.</p> <p>Ballots for the election in the preceding paragraph shall be kept properly once they are sealed and signed off by the inspectors and shall be kept for at least a year. When lawsuits are filed by shareholders according to Article 189 of the Company Act, however, such evidence shall be kept until the completion of the legal proceedings.</p>	<p>Article 15</p> <p>The chairman is to assign the staff to inspect voting on proposals and count the ballots. The inspectors, however, shall be shareholders.</p> <p>The ballot counting process for proposals or elections during a shareholders' meeting shall take place in a public area within the venue of the shareholders' meeting and voting results shall be announced on the spot once ballot counting is completed, including the weights involved in the statistics, and records shall be produced.</p> <p>When directors <u>or supervisors</u> are elected during a shareholders' meeting, related election regulations established by the Company shall be followed and the voting outcome shall be announced on the spot, including the list of elected directors <u>or supervisors</u> and the weights involved for those elected.</p> <p>Ballots for the election in the preceding paragraph shall be kept properly once they are sealed and signed off by the inspectors and shall be kept for at least a year. When lawsuits are filed by shareholders according to Article 189 of the Company Act, however, such evidence shall be kept until the completion of the legal proceedings.</p>	<p>Deleted words to accommodate assembly of Audit Committee.</p>
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<p>Article 20</p> <p>These Rules are to be enforced after they are approved through the shareholders' meeting. The same applies upon revisions.</p> <p>These Rules were prepared on June 27, 2002 and amended for the first time on June 24, 2013.</p> <p><u>Amended for the second time on June15.</u></p>	<p>Article 20</p> <p>These Rules are to be enforced after they are approved through the shareholders' meeting. The same applies upon revisions.</p> <p>These Rules were prepared on June 27, 2002 and amended for the first time on June 24, 2013.</p>	<p>Added amendment date</p>
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10. Comparison table of amended provisions of the procedures for Endorsements and Guarantees

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>Article 6: Procedures for Endorsements and Guarantees of Incorporation</p> <p>1. All guaranteed/endorsed parties are required to provide a basic profile and financial information, and submit an application to the Company's Department of Finance. The Department of Finance then reviews each application and conducts a credit assessment. The application review shall address: the necessity and rationality of such a transaction, whether the amount of endorsement/guarantee is commensurate with the volume of business dealings (if endorsement/guarantee is issued to support business dealing), effects on the Company's business risk, financial position, and shareholders' equity, whether collaterals should be obtained, and how collaterals are valued.</p> <p>2. Officers of the Department of Finance shall consolidate information and assessment</p>	<p>Article 6: Procedures for Endorsements and Guarantees of Incorporation</p> <p>1. All guaranteed/endorsed parties are required to provide a basic profile and financial information, and submit an application to the Company's Department of Finance. The Department of Finance then reviews each application and conducts a credit assessment. The application review shall address: the necessity and rationality of such a transaction, whether the amount of endorsement/guarantee is commensurate with the volume of business dealings (if endorsement/guarantee is issued to support business dealing), effects on the Company's business risk, financial position, and shareholders' equity, whether collaterals should be obtained, and how collaterals are valued.</p> <p>2. Officers of the Department of Finance shall consolidate information and assessment</p>	<p>1. Deleted words to accommodate assembly of Audit Committee.</p> <p>2. Wording amendment</p>

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>outcomes from the above. If the cumulative balance of endorsements and guarantees at the time of application does not exceed 30% of paid-up capital, the transaction may be executed with Chairman's approval, and raised for acknowledgment in the upcoming board of directors meeting; if the cumulative balance of endorsements and guarantees at the time of application already exceeds 30% of paid-up capital, the transaction will have to be approved by the board of directors and executed according to board resolution.</p> <p>3. The endorsement/guarantee log created by the Department of Finance, shall record details such as: the endorsed/guaranteed party, amount, board approval date or Chairman's decision date, date of endorsement/guarantee, any issues requiring thorough assessment as mentioned in the Procedures, collateral details and valuation, and the conditions and date by why endorsement/guarantee liability is relieved.</p> <p>4. Guaranteed/endorsed parties shall notify the Company when making repayments, so as to relieve the Company of guarantee liabilities. The endorsement/guarantee log</p>	<p>outcomes from the above. If the cumulative balance of endorsements and guarantees at the time of application does not exceed 30% of paid-up capital, the transaction may be executed with Chairman's approval, and raised for acknowledgment in the upcoming board of directors meeting; if the cumulative balance of endorsements and guarantees at the time of application already exceeds 30% of paid-up capital, the transaction will have to be approved by the board of directors and executed according to board resolution.</p> <p>3. The endorsement/guarantee log created by the Department of Finance, shall record details such as: the endorsed/guaranteed party, amount, board approval date or Chairman's decision date, date of endorsement/guarantee, any issues requiring thorough assessment as mentioned in the Procedures, collateral details and valuation, and the conditions and date by why endorsement/guarantee liability is relieved.</p> <p>4. Guaranteed/endorsed parties shall notify the Company when making repayments, so as to relieve the Company of guarantee liabilities. The endorsement/guarantee log should be updated accordingly.</p>	

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>should be updated accordingly.</p> <p>5. The Department of Finance shall assess or recognize a contingent loss on endorsements and guarantees, make appropriate disclosures, and provide the financial statement auditor with relevant information to facilitate the necessary audit process and to issue an audit report on the appropriateness of such endorsement or guarantee.</p> <p>6. If a change of circumstance renders the endorsed/guaranteed party no longer compliant with the Procedures or results in a breach of amount limit, the Company shall propose a correction plan to <u>the Audit Committee and</u> independent directors, and rectify according to plan.</p>	<p>5. The Department of Finance shall assess or recognize a contingent loss on endorsements and guarantees, make appropriate disclosures, and provide the financial statement auditor with relevant information to facilitate the necessary audit process and to issue an audit report on the appropriateness of such endorsement or guarantee.</p> <p>6. If a change of circumstance renders the endorsed/guaranteed party no longer compliant with the Procedures or results in a breach of amount limit, the Company shall propose a correction plan to <u>the supervisors and</u> independent directors, and rectify according to plan.</p>	
<p>Article 11: Implementation and revision</p> <p>1. The Procedures are subject to <u>the support of more than half of the Audit Committee members. They shall be</u> resolved by the board of directors and proposed for shareholders' resolution before implementation. <u>The same applies to all subsequent amendments. If the proposal is not agreed by more than half of all Audit Committee members, it can still be effected with the support of more than two-thirds of all directors; in which case,</u></p>	<p>Article 11 : Implementation and revision</p> <p>1. Once approved by the board of directors, the Procedures shall be <u>reviewed by supervisors</u> and presented for resolution in a shareholder meeting. Where directors have expressed objections on record or in writing, such objections must also be <u>escalated to supervisors and</u> raised for discussion in a shareholder meeting. The same process shall apply to all subsequent amendments.</p>	<p>Deleted words to accommodate assembly of Audit Committee.</p>

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p><u>the Audit Committee's resolution must be stated in board meeting minutes.</u> Where directors have expressed objections on record or in writing, such objections must also be raised in a shareholder meeting for discussion. The same process shall apply to subsequent amendments.</p> <p>2. If the Company has independent directors in place, any opinions raised by independent directors must be fully taken into consideration during board of directors' discussion. Any objections or reservations raised by independent directors must be recorded in board of directors meeting minutes.</p> <p><u>The terms "all Audit Committee members" and "all directors" mentioned in the preceding Paragraph refer to those who are currently on active duty.</u></p>	<p>2. If the Company has independent directors in place, any opinions raised by independent directors must be fully taken into consideration during board of directors' discussion. Any objections or reservations raised by independent directors must be recorded in board of directors meeting minutes.</p>	
<p>Article 12 : Addition/amendment history</p> <ol style="list-style-type: none"> 1. The criterion was established on June 10, 1999. 2. The 1st amendment on June 25, 2003. 3. The 2st amendment on June 1, 2006. 4. The 3st amendment on June 22, 2009. 5. The 4st amendment on June 24, 2011. 6. The 5st amendment on June 24, 	<p>Article 12 : Addition/amendment history</p> <ol style="list-style-type: none"> 1. The criterion was established on June 10, 1999. 2. The 1st amendment on June 25, 2003. 3. The 2st amendment on June 1, 2006. 4. The 3st amendment on June 22, 2009. 5. The 4st amendment on June 24, 2011. 6. The 5st amendment on June 24, 	<p>Added amendment date</p>

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
2013. 7. The 6st amendment on June 18, 2019. 8. The 7st amendment on June 15, 2022.	2013. 7. The 6st amendment on June 18, 2019.	

11. Comparison table of amended provisions of the procedures for Loading of Company Funds

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>Article 7 : Post-lending management and procedures on overdue loans</p> <p>1. The Company shall maintain a registry of all loans granted. This registry shall record details such as the name of borrower, amount of loan, board approval date, disbursement date, and matters that are subject to due diligence assessment according to the Procedures.</p> <p>2. Once a loan has been disbursed, the Company shall constantly monitor the financial position, business performance, and credit standing of both the borrower and guarantor. If the loan is secured by collateral, changes in collateral value will also have to be monitored. Any major changes in the above must be escalated to the Chairman immediately, and handled as instructed. These changes shall then be raised for acknowledgment in the upcoming board of directors meeting.</p> <p>3. The borrower's amount of interest payable shall be calculated when repayment is due at maturity or when early repayment is made. Only when principal and interest</p>	<p>Article 7 : Post-lending management and procedures on overdue loans</p> <p>1. The Company shall maintain a registry of all loans granted. This registry shall record details such as the name of borrower, amount of loan, board approval date, disbursement date, and matters that are subject to due diligence assessment according to the Procedures.</p> <p>2. Once a loan has been disbursed, the Company shall constantly monitor the financial position, business performance, and credit standing of both the borrower and guarantor. If the loan is secured by collateral, changes in collateral value will also have to be monitored. Any major changes in the above must be escalated to the Chairman immediately, and handled as instructed. These changes shall then be raised for acknowledgment in the upcoming board of directors meeting.</p> <p>3. The borrower's amount of interest payable shall be calculated when repayment is due at maturity or when early repayment is made. Only when principal and interest</p>	<p>Deleted words to accommodate assembly of Audit Committee.</p>

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p>have been settled in full may the Company proceed to return the promissory note being held as collateral or remove lien from the pledged collateral.</p> <p>4. Internal audit staff shall perform audits on Procedures for Loading of Company Funds of Incorporation and execution at least on a quarterly basis, and produce written reports of audit findings. Any major violation discovered must be escalated immediately to <u>the Audit Committee and</u> independent directors in writing.</p> <p>5. If a change of circumstance renders the borrower no longer compliant with the Procedures or results in a breach of amount limit, the internal audit unit shall urge the Department of Finance to propose a correction plan for recovering excess loans. This correction plan shall then be presented to <u>the Audit Committee and</u> independent directors, and executed according to plan.</p>	<p>have been settled in full may the Company proceed to return the promissory note being held as collateral or remove lien from the pledged collateral.</p> <p>4. Internal audit staff shall perform audits on Procedures for Loading of Company Funds of Incorporation and execution at least on a quarterly basis, and produce written reports of audit findings. Any major violation discovered must be escalated immediately to <u>the supervisors and</u> independent directors in writing.</p> <p>5. If a change of circumstance renders the borrower no longer compliant with the Procedures or results in a breach of amount limit, the internal audit unit shall urge the Department of Finance to propose a correction plan for recovering excess loans. This correction plan shall then be presented to <u>the supervisors and</u> independent directors, and executed according to plan.</p>	
<p>Article 11 : Implementation and revision</p> <p>1. The Procedures are subject to <u>the support of more than half of the Audit Committee members. They shall be</u> resolved by the board of directors and proposed for shareholders' resolution before implementation. <u>The same applies</u></p>	<p>Article 11 : Implementation and revision</p> <p>1. Once approved by the board of directors, the Procedures shall be <u>reviewed by supervisors</u> and presented for resolution in a shareholder meeting. Where directors have expressed objections on record or in writing,</p>	<p>Deleted words to accommodate assembly of Audit Committee.</p>

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
<p><u>to all subsequent amendments. If the proposal is not agreed by more than half of all Audit Committee members, it can still be effected with the support of more than two-thirds of all directors; in which case, the Audit Committee's resolution must be stated in board meeting minutes.</u> Where directors have expressed objections on record or in writing, such objections must also be raised in shareholder meetings for discussion.</p> <p>2. If the Company has independent directors in place, any opinions raised by independent directors must be fully taken into consideration during board of directors' discussion. Any objections or reservations raised by independent directors must be recorded in board of directors meeting minutes.</p> <p><u>The terms "all Audit Committee members" and "all directors" mentioned in the preceding Paragraph refer to those who are currently on active duty.</u></p>	<p>such objections must also be <u>escalated to supervisors and</u> raised for discussion in a shareholder meeting. The same process shall apply to all subsequent amendments.</p> <p>2. If the Company has independent directors in place, any opinions raised by independent directors must be fully taken into consideration during board of directors' discussion. Any objections or reservations raised by independent directors must be recorded in board of directors meeting minutes.</p>	
<p>Article 12 : Addition/amendment history</p> <p>1. The criterion was established on June 10, 1999.</p> <p>2. The 1st amendment on June 27, 2002.</p> <p>3. The 2st amendment on June 25, 2003.</p>	<p>Article 12 : Addition/amendment history</p> <p>1. The criterion was established on June 10, 1999.</p> <p>2. The 1st amendment on June 27, 2002.</p> <p>3. The 2st amendment on June 25, 2003.</p>	<p>Added amendment date</p>

AFTER THE REVISION	BEFORE THE REVISION	Explanatory notes
4. The 3st amendment on June 12, 2008.	4. The 3st amendment on June 12, 2008.	
5. The 4st amendment on June 22, 2009.	5. The 4st amendment on June 22, 2009.	
6. The 5st amendment on June 24, 2011.	6. The 5st amendment on June 24, 2011.	
7. The 6st amendment on June 24, 2013.	7. The 6st amendment on June 24, 2013.	
8. The 7st amendment on June 18, 2019.	8. The 7st amendment on June 18, 2019.	
9. The 8st amendment on June 15, 2022.		

12. Candidate list of Board nominated directors (including independent directors)

Number	Category	Name	Academic Background	Experiences	Current Position	Government /Corporation that the candidate represents
1	Director	Tang-Lung Hsu	Oregon State University- Master of Mechanical Engineering	BenQ AB DentCare Corporation- Chairman&CEO	Catcher Technology Co., Ltd. - Vice President Catcher Medtech Co., Ltd. - Chairman Keyao Co., Ltd. - Chairman Yide Co., Ltd. - Chairman Yisheng Co., Ltd. - Chairman	
2	Director	Hsu-Yuan Li	National Taipei Institute of Technology - Mechanical Manufacturing	Catcher Technology Co., Ltd. - Vice President Catcher Technology Co., Ltd. - engineer	Catcher Technology Co., Ltd. - Vice President	Yide Co., Ltd.
3	Director	Wen-Chung Yeh	Boston University	Supervisor of Catcher Medtech Co., Ltd.	Catcher Technology Co., Ltd.- Chairman's special assistant	Yisheng Co., Ltd.
4	Director	Ming-Zhong Li	Tatung University EMBA, National Taiwan University	General Manager of BIOTEQUE CORPORATION	General Manager of BIOTEQUE CORPORATION	Ming Sheng Co., Ltd.
5	Director	Yi-Xun Li	Post-graduate School of International Business, Rutgers University, USA	Vice President of BIOTEQUE CORPORATION	Vice President of BIOTEQUE CORPORATION	Ming Sheng Co., Ltd.
6	Director	Jing-Yi Tsai	Master of Business Administration, PURDUE UNIVERSITY, USA	Senior Vice President of DBS Bank Senior Vice President of HSBC Bank	Vice President of BIOTEQUE CORPORATION	Zong Yu Investment Co., Ltd.
7	Director	Xing	Bachelor of	National Science Council -	Superintendent of Jixing/Dingxiang Clinic	Zong Yu

		Wang	Medicine, National Yang- Ming University	Research Project Host		Investment Co., Ltd.
8	Director	Jin- Long Lin	National Taiwan University EMBA, Graduate Institute of Business	Senior Vice President of BIOTEQUE CORPORATION	Senior Vice President of BIOTEQUE CORPORATION	
9	Director	Yao- Ren Ho	Philadelphia University - Master of Textile Marketing	Li Ling Film - Director	Ti Mao Co., Ltd. General Manager	
10	Director	Ming Yeh.C heng	Shih Chien University Fashion Design Department.	CHAU YI Co., Ltd.-sweater designer LI CHI industrial co., ltd-Designer	Phoebes Inc.-Editor in chief	
11	Indepen dent Director	Ren- Fang Li	Ph.D. in Business Administration, National Chengchi University	National Chengchi University College of Commerce Graduate Institute of Technology, Innovation & Intellectual Property Management - Professor	BenQ Medical Technology Corporation - Independent Director Formosa Pharmaceuticals Inc. - Independent Director Rechi Precision Co., Ltd. - Independent Director	
12	Indepen dent Director	Bin-Xi Lin	Bachelor of Medicine, National Yang- Ming University	Attending Physician, Division of Nephrology, Shin Kong Wu Ho-Su Memorial Hospital	Attending Physician, Division of Nephrology, Shin Kong Wu Ho-Su Memorial Hospital	
13	Indepen dent Director	Teng- Yao Hsiao	MBA, National Taipei University	Yun Cheng CPA Firm - Accountant	Yun Cheng CPA Firm- Accountant New Palace International Co., Ltd.- Independent Director Formosa Electronic Industries Inc.- Supervisor	

IV. Appendixes

(1) Articles of Incorporation(prior to proposed amendments in the Shareholders' Meeting)

Chapter 1 General Provisions

Article 1:

The Company was incorporated as required by the Company Act under the name of 邦特生物科技股份有限公司(English: **BIOTEQUE CORPORATION**).

Article 2:

The Company's scope of operation is as follows:

CF01011 Medical devices manufacturing

F108031 Medical devices wholesale

F208031 Medical devices retailing

ZZ99999 operations not prohibited or restricted by law besides the said approved ones

Article 2-1:

As is needed for business, the Company may undertake externally that it operates in accordance with its endorsement or guarantee guidelines.

Article 2-2:

The Company may not serve as an unlimited liability shareholder or partner of another company and, if serving as a limited liability shareholder of another company, may not have an overall re-investment value exceeding the limit of 40% of the paid-in capital size for re-investments as stated under Article 13 of the Company Act. For external reinvestment matters, the Board of Directors is authorized to make a decision.

Article 3:

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

Article 4:

Announcements made by the Company are based on the requirements in Article 28 of the Company Act.

Chapter 2 Shares

Article 5:

The overall capital size of the Company is set at NT\$1.2 billion and consists of 120 million shares. Each share is worth NT\$10. All were issued in separate batches.

Article 6:

Treasury stock bought back by the Company may be assigned to its employees at a price below the actual mean buy-back price. However, approval from two-thirds of the shareholders with voting rights that attended the latest shareholders' meeting and represented a majority of circulated shares shall be obtained before it is enforced according to applicable laws and regulations.

Article 7:

The Corporation may issue shares without printing share certificates. This shall apply to the other securities offered by the Company. They, however, shall be registered with a centralized securities depository. Upon issuance of new shares through capital increase in cash, no less than 10% of the new shares issued shall be retained to be subscribed to by employees of the Company. This does not apply, however, if the Company assigns earnings, reserves, or appreciated assets to technicians or existing shareholders.

Article 8:

Name change and transfer of shares may not take place for the 60 days prior to the general shareholders' meeting, for the 30 days prior to the special shareholders' meeting, or for the 5 days prior to the base date for the Company to decide its dividends and bonuses or other benefits. The durations indicated in the preceding paragraph shall be calculated starting from the date of meeting or the base date.

Article 8-1:

Shareholders shall submit the seal style to the Company for the record. When shareholders claim their dividend or exercise their right in writing in the future, the seal in the record of the Company shall be followed. The assignment, give-away, setup and dismissal of pledges, loss, damage, or other services associated with the shares will be handled in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies and applicable regulatory requirements of the competent authority.

Chapter 3 Shareholders' Meeting

Article 9:

The Company's shareholders' meetings can be general or special. A general meeting is held once a year by the Board of Directors as required by law within six months after a fiscal year ends. Special general meetings can be convened where necessary as required by law.

Article 9-1:

The President of the Company shall chair the shareholders' meeting. When the Chairman is absent, he/she shall assign someone else to act on his/her behalf. If not assigned, one director will be elected to act on his/her behalf. If the shareholders' meeting is called for by someone outside the Board of Directors, the said someone shall chair the meeting. When there are more than two people calling for the meeting, one of them shall act as the chairman

Article 10:

When shareholders are unable to attend a shareholders' meeting, they may issue an

authorization letter that is prepared by the Company specifying the scope of authorization and have someone attend it on their behalf. For regulations on the proxies, besides the requirements in Article 177 of the Company Act, those in the Regulations Governing the Use of Proxies for Attendance at Shareholders' Meetings of Public Companies promulgated by the competent authority shall be followed.

Article 11:

The shareholders of the Company are entitled to one vote per share. The Company, however, has no voting rights despite the shares owned in the Company as required by law.

Article 12:

Decisions made in shareholders' meetings, unless specified otherwise in applicable laws, shall be supported by a majority of the shareholders attending the meeting. There shall be a majority of shareholders attending the meeting. Decisions made in a shareholder's meeting shall be documented in the meeting minutes specifying the date and venue of the meeting, the number of shareholders having attended the meeting, the number of shares represented, the number of votes involved, the name of the chairman, decisions made, and decision-making approach and it shall be signed or sealed by the chairman of the shareholders' meeting. Such meeting minutes, along with the book of attendance signed by shareholders and the authorization letters presented by representatives, shall be kept by the Board of Directors of the Company. The meeting minutes shall be handed out to respective shareholders within 20 days after the meeting. The distribution of meeting minutes shall be based on the requirements in Article 183 of the Company Act.

Chapter 4 Board Directors and Supervisors

Article 13:

The Company has twelve to fifteen directors and three supervisors. The Company shall adopt a nomination system, with candidates elected from a roster in shareholders' meetings and with a tenure of three years. The number of Directors shall be set by the Board of Directors. Directors may be re-elected and serve multiple terms. The combined shareholding ratio of all directors and supervisors shall be based on the requirements of the securities governing authority.

Among the directors in the foregoing paragraph, the number of independent directors may not be less than 2 and may not be less than one-fifth of the total number of directors.

Relevant matters pertaining to the acceptance method and announcement of candidate nominations shall be implemented in accordance with the Company Act, the Securities and Exchange Act, and relevant laws and regulations. Independent directors and non-independent directors shall be elected together, but in separately calculated numbers.

Article 13-1:

In the event that there are more than one-third of openings for directors or that all of the supervisors are dismissed, the Board of Directors shall call for a special shareholders' meeting within 60 days for a by-election, with the tenure being the remainder of the existing one. In the event that a re-election is held prior to expiration of the current term of directors, the elected candidates' elected status shall be voided if they assign more than

one-half of the shares they held in the Company prior to inauguration or within the period where transfer of shares shall be stopped prior to the shareholders' meeting.

Article 14:

The Board of Directors is formed by the directors, and the Chairman and the Vice Chairman, one each, are elected by a majority of the attending directors. There shall be more than two-thirds of the directors attending the Board of Directors meeting. The Chairman represents the Company externally.

Article 14-1:

The powers and authorities of the Board of Directors are as follows:

1. To stipulate the operation method, review the operation plan, and supervise the implementation
To assign and dismiss the Company's General Manager, Vice General Manager, and managers
To prepare and revise important articles and the Articles of Incorporation
To set up and recall branches
To call for a shareholders' meeting
To exercise other functions specified by the Company Act and assigned through the shareholders' meeting

Article 14-2:

The Company may purchase liability insurance for its directors and supervisors within their tenure that covers the scope of their operation and the Board of Directors may be authorized to take care of the matter.

Article 14-3:

Regarding the remunerations for the Chairman, directors, supervisors, the Board of Directors is authorized to make a decision taking into consideration their involvement in and contributions to the Company's operation with reference to the common practice in the industry.

Article 14-4:

The meeting notice from the Company's Board of Directors can be issued in writing, email, or be faxed.

Article 14-5:

Pursuant to Article 14-4 of the Securities and Exchange Act, the Company shall establish an Audit Committee. The Audit Committee shall be composed of the entire number of independent directors. Starting from the establishment of the Audit Committee, the elected supervisor shall serve until the establishment of the first audit committee of the company.

Provisions in the Securities and Exchange Act, the Company Act, and other laws and regulations, as well as the Company's Articles of Incorporation shall apply mutatis

mutandis to the Audit Committee.

The provisions in these Articles of Incorporation regarding supervisors shall be invalid after the election of independent directors and the establishment of an Audit Committee.

Article 15:

The President of the Company shall be **the chairperson of the Board of Directors**. If the Chairman is on leave or cannot exercise his/her power for some reason, his/her designee may do so on his/her behalf as required by Article 208 of the Company Act. **In case a Director is absent, he/she shall execute a power of attorney specifying the scope of authorization in order to appoint another director as a representative to attend the meeting on his/her behalf. The representative shall accept the appointment of one director only.**

Article 16:

Besides exercising the supervisory right alone as required by law, the supervisors may be seated in the Board of Directors' meeting except that they are not entitled to any votes.

Article 16-1:

The powers and authorities of the supervisors are as follows:

1. The supervisors shall supervise the implementation of tasks throughout the Company and may investigate the operational and financial standings of the Company by checking books and documents at any time and may ask the Board of Directors or the manager to submit a report.
2. If the Board of Directors or directors are violating laws, the Articles of Incorporation, or decisions made through shareholders' meetings while performing their duties, the supervisors shall notify the Board of Directors or the directors immediately to stop such behavior.
3. The supervisors shall inspect the respective documents prepared by the Board of Directors and brought forth in shareholders' meetings and report their opinions in the shareholders' meeting.
4. The supervisors shall exercise other powers and authorities vested in accordance with the law.

Chapter 5 Managers

Article 17:

The Company may appoint **one general manager and several vice general managers**. The assignment, dismissal, and rewards of a general manager and vice general managers shall follow the requirements in Article 29 of the Company Act.

Chapter 6 Accounting

Article 18:

The Company shall have the Board of Directors to prepare respective documents at the end of each fiscal year, including the (1) Business Report, (2) Financial Statement, and (3) Proposal on Distribution of Earnings or Makeup of Deficits, and send them to the supervisors at least 30 days prior to the shareholders' meeting to be inspected and then submit them to the shareholders' meeting for recognitions.

Article 19:

The distribution of dividends to shareholders is limited to shareholders on the roster of shareholders five days prior to the base date for distribution of dividends and bonuses.

Article 20:

If the final annual accounts of the Company show a net profit for a given year, the Company shall first appropriate no less than 5% of its earnings as remunerations to its employees and no more than 1.6% of its earning as remunerations to the directors and supervisors. However, the Company shall first appropriate the loss carried forward for write-off, if applicable. The distribution of Director and employee remuneration shall be undertaken by a special resolution adopted by a majority vote at a Board meeting, then submitted to shareholders meetings for recognition.

Article 20-1:

The Company shall, after its losses have been covered and **all taxes and dues have been paid** and at the time of allocating surplus profits, first set aside ten percent of such profits as a legal reserve. However when the legal reserve amounts to the authorized capital, this shall not apply. Secondly, special surplus reserves shall be set aside pursuant to relevant laws and regulations enacted by the competent authority. If there are surplus profits remaining, at least 20% shall be allocated for distribution of shareholder dividends. The Board of Directors draft a dividend distribution proposal and submit it to the shareholders meeting for resolution, in which cash dividends should make up at least 20% or more.

All or part of the distribution of dividends and bonuses or capital reserves shall be made in cash. Distribution of dividends shall be undertaken by a resolution adopted by a majority vote at a Board meeting attended by at least two-thirds of the total number of directors, and a report of such distribution shall be submitted to the shareholders' meeting.

Because the industry the Company is involved in is undergoing a steady period of growth, the conditions, amount, and type of dividends mentioned in the preceding articles can be adjusted in response to the shifting market conditions and industry changes, and considering the company's sustainable development and capital needs.

Chapter 7 Supplementary Provisions

Article 21:

For matters not specified herein, the requirements of the Company Act shall apply.

Article 21-1:

(Deleted)

Article 22:

These Articles of Incorporation were prepared on November 7, 1991;

Amended for the first time on March 1, 1993;

Amended for the second time on June 1, 1993;
Amended for the third time on October 12, 1994;
Amended for the fourth time on December 10, 1994;
Amended for the fifth time on December 10, 1994;
Amended for the sixth time on December 8, 1996;
Amended for the seventh time on January 8, 1997;
Amended for the eighth time on June 5, 1998;
Amended for the ninth time on June 25, 1998;
Amended for the tenth time on February 1, 1999;
Amended for the eleventh time on June 10, 1999;
Amended for the twelfth time on May 16, 2001;
Amended for the thirteenth time on October 31, 2001;
Amended for the fourteenth time on December 24, 2001;
Amended for the fifteenth time on June 27, 2002;
Amended for the sixteenth time on May 18, 2004;
Amended for the seventeenth time on June 1, 2006;
Amended for the eighteenth time on June 12, 2008;
Amended for the nineteenth time on June 22, 2009;
Amended for the twentieth time on June 15, 2010;
Amended for the twenty-first time on June 24, 2011;
Amended for the twenty-second time on June 15, 2012;
Amended for the twenty-third time on May 13, 2015;
Amended for the twenty-fourth time on May 12, 2016;
Amended for the twenty-fifth time on June 22, 2017;
Amended for the twenty-sixth time on July 30, 2021;

(2) Rules and Procedure for Shareholders' Meetings (prior to

proposed amendments in the Shareholders' Meeting)

BIOTEQUE CORPORATION Rules of Procedure for Shareholders' Meetings

Article 1

Unless specified otherwise in laws and regulations, the Company's shareholders' meetings shall be based on these Rules.

Article 2

The Company shall specify the check-in time, check-in site, and other precautions for shareholders in the meeting notice.

Time for check-in by shareholders shall begin at least 30 minutes prior to the scheduled time of the meeting and the check-in site shall have clear indications and adequate and competent staff to take care of the check-in process.

Shareholders or their proxies (collectively referred to as the "shareholders") shall attend a shareholders' meeting with a show of their attendance card, attendance sign-in card, or other IDs. Powers of attorney or letters of authorization shall also bring their status supporting documents for verification purposes.

The Company shall have the sign-in book ready to be signed by the attending shareholders or the attending shareholders shall submit the sign-in card instead to indicate their presence. The number of shares held by those present is calculated according to the sign-in book or the submitted sign-in cards.

The Company shall give the shareholders present in the meeting the meeting agenda, annual report, attendance card, speech note, vote, and other meeting materials. When the election of directors occurs, supervisors are involved, and the ballot shall also be included.

Article 3

Attendance and voting in shareholders' meetings shall be calculated according to the number of shares held.

Article 4

As is required by law, a shareholders' meeting shall take place where the Company is located or it is convenient for shareholders to attend and is suitable for holding the meeting. The start time of the meeting may not be earlier than 9:00 am or later than 3:00 pm.

Article 5

If a shareholders' meeting is called for by the Board of Directors, it shall be chaired by the Chairman of the Board of Directors. When the Chairman is on leave, the Chairman shall assign a standing director to act on his/her behalf. When the Chairman does not assign a designee, someone among the directors shall act on his/her behalf.

When the chairman in the preceding paragraph is a standing director or a director, such standing director or director has to be someone that has been in office for at least six months and understands the financial status of the Company. If the chairman is the representative of a director that is a legal entity, the same applies.

For a shareholders' meeting called for by the Board of Directors, more than half the directors shall attend the meeting.

If the shareholders' meeting is called for by someone outside the Board of Directors, the said someone shall chair the meeting. When there are more than two people calling for the meeting, one of them shall act as

the chairman.

Article 6

The attorneys, CPAs, or related parties authorized by the Company may be seated in the shareholders' meeting. Staff organizing the shareholders' meeting shall wear a badge or a shoulder patch.

Article 7

The Company shall, from the time shareholders check in, record and videotape without stopping during the whole check-in process, the whole meeting, voting, and the ballot counting process.

The audiovisual data in the preceding paragraph shall be kept for at least a year. When lawsuits are filed by shareholders according to Article 189 of the Company Act, however, such evidence shall be kept up to completion of legal proceedings.

Article 8

When the time of the meeting is due, the chairman shall call the meeting to order. If the attendance has not reached a majority of the total circulating shares held by the shareholders, however, the chairman may announce that the meeting be postponed. The postponement is limited to two times only. The time postponed may not exceed an hour. When it has been postponed twice and the majority is still not fulfilled yet, the number of shareholders that are present hold more than one-third of all shares, a tentative resolution may be made as required by law.

Before the meeting is completed, if the number of shares held by the attending shareholders combined has reached a majority of the total circulating shares, the chairman may re-introduce the rendered tentative resolution for a decision during the meeting as required by Article 174 of the Company Act.

Article 9

If a shareholders' meeting is called for by the Board of Directors, the meeting agenda is to be set by the Board of Directors and the meeting shall be held according to the agenda. Without a decision made through a shareholders' meeting, it may not be changed. If the shareholders' meeting is called for by someone outside the Board of Directors, the requirements in the preceding paragraph apply.

Before the agenda (including the motions) as scheduled according to the preceding two paragraphs is completed, without a decision, the chairman may not announce that the meeting is adjourned unilaterally.

After the meeting is adjourned, shareholders may not have another person to serve as the chairman and continue with the meeting at the same site or another site. When the chairman violates these Rules and announces that the meeting is adjourned, however, another person may serve as the chairman upon approval by a majority of the attending shareholders and continue with the meeting.

Article 10

Before the attending shareholders speak, they must complete the speech note specifying the theme of their speech, the shareholder's account number (or the number shown on the attendance card) and account name. The chairman will decide their speaking sequence.

When attending shareholders only provide the speech note without speaking, it is considered that they have not spoken. When what they say differs from that shown in the speech note, what they say will take precedence.

When attending shareholders speak, other shareholders may not speak and interfere with their speech unless with approval by the chairman and the speaking shareholder. The chairman shall stop violators.

Article 11

Each shareholder may not speak more than twice on the same proposal without approval from the chairman and may not exceed five minutes each time. If the shareholders violate the requirement in the preceding paragraph or exceed the scope of the issue involved, the chairman may stop them from speaking.

Article 12

The legal entities attend a shareholder's meeting upon authorization may only assign one representative to

attend the meeting. When more than two representatives are sent by a shareholder that is a legal entity to attend a shareholders' meeting, only one person may speak on the same proposal.

Article 13

After attending shareholders have spoken, the chairman may respond or have a related person to respond to the speech.

Article 14

For the discussions about proposals, if it is believed to have reached the extent for a voting session, the chairman may announce that discussions shall stop and voting shall begin.

Article 15

The chairman is to assign the staff to inspect voting on proposals and count the ballots. The inspectors, however, shall be shareholders.

The ballot counting process for proposals or elections during a shareholders' meeting shall take place in a public area within the venue of the shareholders' meeting and voting results shall be announced on the spot once ballot counting is completed, including the weights involved in the statistics, and records shall be produced.

When directors or supervisors are elected during a shareholders' meeting, related election regulations established by the Company shall be followed and the voting outcome shall be announced on the spot, including the list of elected directors or supervisors and the weights involved for those elected.

Ballots for the election in the preceding paragraph shall be kept properly once they are sealed and signed off by the inspectors and shall be kept for at least a year. When lawsuits are filed by shareholders according to Article 189 of the Company Act, however, such evidence shall be kept until the completion of the legal proceedings.

Article 16

When a meeting is ongoing, the chairman may announce time for a break whenever it is considered appropriate.

Article 17

For the voting on proposals, unless specified otherwise in the Company Act and the Company's Articles of Incorporation, to approve a proposal, it requires support from a majority of voting rights among attending shareholders. While voting, when no disagreement is raised during consultation by the chairman, the specific proposal is considered to have been approved.

Article 18

When there is an amendment or alternative to the same proposal, the chairman shall determine the voting sequence along with the original proposal. The power is the same as that of a decision made through voting.

Article 19

The chairman may have the patrols (or security) help maintain order in the venue. When helping maintain order in the venue, the patrols (or security) shall wear the "patrol" badge.

Article 20

These Rules are to be enforced after they are approved through the shareholders' meeting. The same applies upon revisions.

These Rules were prepared on June 27, 2002 and amended for the first time on June 24, 2013.

(3) Shareholding Status of Directors and Supervisors

The minimum number of shares that may be held by all directors and supervisors and those by individual and all directors and supervisors as stated in the roster of shareholders as of the date of stop of transfer of shares for the specific shareholders' meeting are based on the requirements in Article 26 of the Securities Transaction Act.

1. The legal number of shares to be held by current directors and supervisors of the Company is as follows:
 - (1) Number of shares of the Company's common stock in circulation: 69,298,336.
 - (2) Legal number of shares to be held by all directors: 6,929,834
 - (3) Legal number of shares to be held by all supervisors: 692,983
2. As of the date of stop of transfer for the 2022 General Shareholders' Meeting, the actual number of shares held by all directors and supervisors of the Company is as follows:

Unit: Share; %

Position	Name	Number of shares held	Shareholding ratio
Chairman	Zhong-Li Tsai	2,931,000	4.23
Director	Ming-Zhong Li	725,346	1.05
Director	Zong Yu Investment Co., Ltd. Legal Representative: Jing-Yi Tsai	1,611,752	2.33
Director	Yi-Xun Li	732,245	1.05
Director	Pang-Yen Zhang	851,038	1.23
Director	Jin-Long Lin	172,926	0.25
Director	Yi-Zhong Huang	42,408	0.06
Independent director	Zheng-Xiong Xu	0	0.00
Independent director	Bin-Xi Lin	0	0.00
Subtotal of directors		7,066,715	10.20
Supervisor	Ying-Ling Li	505,857	0.73
Supervisor	KING POLYTECHNIC ENGINEERING CO., LTD. Legal Representative: Zhen-Pan Hong	304,219	0.44
Supervisor	Xing Wang	44,000	0.06
Subtotal of supervisors		854,076	1.23
Total number of shares held by all directors and supervisors combined		7,920,791	11.43

(4) Procedures for Election of Directors

BIOTEQUE CORPORATION

Procedures for Election of Directors

Article 1

To ensure a just, fair, and open election of directors, these Procedures are adopted pursuant to Articles 21 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2

Except as otherwise provided by law and regulation or by this Corporation's articles of incorporation, elections of directors shall be conducted in accordance with these Procedures.

Article 3

The overall composition of the board of directors shall be taken into consideration in the selection of this Corporation's directors. The composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs.

The board of directors of this Corporation shall consider adjusting its composition based on the results of performance evaluation.

Article 4

The qualifications for the independent directors of this Corporation shall comply with Articles 2, 3, and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

The election of independent directors of this Corporation shall comply with Articles 5, 6, 7, 8, and 9 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and shall be conducted in accordance with Article 24 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 5

Elections of directors at this Corporation shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act.

When the number of directors falls below five due to the dismissal of a director for any reason, this Corporation shall hold a by-election to fill the vacancy at its next shareholders meeting. When the number of directors falls short by one third of the total number prescribed in this Corporation's articles of incorporation, this Corporation shall call a special shareholders meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

When the number of independent directors falls below that required under the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

Article 6

The cumulative voting method shall be used for election of the directors at this Corporation. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

Article 7

The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors or supervisors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 8

The number of directors will be as specified in this Corporation's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

Article 9

Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the board of directors and publicly

checked by the vote monitoring personnel before voting commences.

Article 10

A ballot is invalid under any of the following circumstances:

1. The ballot was not prepared by a person with the right to convene.
2. A blank ballot is placed in the ballot box.
3. The writing is unclear and indecipherable or has been altered.
4. The candidate whose name is entered in the ballot does not conform to the director candidate list.
5. Other words or marks are entered in addition to the number of voting rights allotted.

Article 11

The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair on the site.

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

Article 12

The board of directors of this Corporation shall issue notifications to the persons elected as directors.

Article 13

These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders meeting.

This handbook may be translated into English language but in the event of any conflict or discrepancy arising the Chinese version shall prevail.