



Diamond Biofund

鑽石生技投資股份有限公司

2025 Annual Shareholders' Meeting
Video-assisted Shareholders' Meeting

Meeting Handbook

May 21, 2025

**Meeting location: 8F, No. 11, Zhongshan South Road, Zhongzheng District, Taipei City
(Chang Yung-Fa Foundation Meeting Room 801)**

**Video conferencing platform: Adopted the video conference platform of Taiwan Depository & Clearing Corp.
(<https://stockservices.tdcc.com.tw>)**

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One. Meeting Procedure

- I. Call the Meeting to Order
- II. Chair's Address
- III. Report Items
- IV. Ratification Matters
- V. Discussion Matters
- VI. Extraordinary Motion
- VII. Adjournment

Two. Meeting Agenda

- I. Meeting method: Video-assisted Shareholders' Meeting
- II. Time: 9:00 a.m., May 21, 2025 (Wednesday)
- III. Location: 8F., No. 11, Zhongshan South Road, Zhongzheng District, Taipei City
(Conference Room 801, Chang Yung-Fa Foundation)

Video conferencing platform: Adopted the video conference platform of Taiwan Depository & Clearing Corporation
(<https://stockservices.tdcc.com.tw>)
- IV. Call the meeting to order (report the number of shares in attendance)
- V. Chair's Address
- VI. Report Items:
 - (I) 2024 Business Report.
 - (II) Audit Committee's 2024 Financial Statements review report.
 - (III) The Company's "Corporate Governance Best Practice Principle" amendment report.
 - (IV) Director's 2024 Remuneration Report.
 - (V) The Execution of 2024 Related Party Transactions Report.
- VII. Ratification matters:
 - (I) Proposal to ratify the 2024 Business Report and Financial Statements.
 - (II) Proposal to ratify the 2024 Deficit Compensation.
- VIII. Discussion Matters:
 - (I) Proposal to amend the Company's "Articles of Incorporation."
 - (II) Proposal to amend the Company's "Assets Acquisition and Disposal Procedures."
 - (III) Proposal to lift the Company's non-competition restriction for directors.
- IX. Extraordinary Motion
- X. Adjournment

Three. Report Items

Motion 1

Cause of motion: 2024 Business Report, submitted for review.

Description: For the 2024 Business Report, please refer to pp. 7 to 17 of this Handbook [Attachment 1].

Motion 2

Cause of motion: Audit Committee's 2024 Financial Statements review report, submitted for review.

Description: For the Audit Committee's Review Report, please refer to pp. 18 to pp. 19 of this Handbook [Attachment 2].

Motion 3

Cause of motion: The Company's "Corporate Governance Best Practice Principles" amendment report, submitted for review.

Description: For the amended "Corporate Governance Best Practice Principles", please refer to pp. 20 to 42 of this Handbook [Attachment 3].

Motion 4

Cause of motion: 2024 Directors Remuneration Report, submitted for review.

Description: For the 2024 Directors Remuneration Report, please refer to pp.43 to 45 of this Handbook [Attachment 4].

Motion 5

Cause of motion: The execution of 2024 Related Party Transactions Report.

Description: The related party transactions for the year 2024, please refer to pp. 46 to 48 of this Handbook [Attachment 5].

Four. Ratification Matters

Motion 1 (Proposed by the board of directors)

Cause of motion: Proposal to ratify the 2024 Business Report and Financial Statements, submitted for review.

Description: (I) The Company's 2024 financial statements have been audited by CPAs Chin-Tsung Cheng and Meng-Chieh Chiou of Deloitte & Touche Taipei, Taiwan, and an unqualified audit report has been issued on record. After review by the Audit Committee along with the Business Report, it shall be submitted to the annual shareholders' meeting for ratification according to the law.

(II) The 2024 business report, Independent Auditors' Report, and Financial Statements are attached as follows:

1. For the Business Report, please refer to pp. 7 to 17 of this Handbook [Attachment 1].
2. For the Independent Auditors' Report and the 2024 Individual Financial Statements, please refer to pp. 49 to 58 of this Handbook [Attachment 6].

Resolution:

Motion 2 (Proposed by the board of directors)

Cause of motion: Proposal to ratify the 2024 Deficit Compensation, submitted for ratification.

Description: For the Company's 2024 Deficit Compensation Table, please refer to pp. 59 to 60 of this Handbook [Attachment 7].

Resolution:

Five. Discussion Matters

Motion 1 (Proposed by the board of directors)

Cause of motion: Proposal to amend the Company's "Articles of Incorporation," submitted for discussion.

Description: The Company planned to amend some articles of its "Articles of Incorporation" to comply with the amendment to the Article 14, Paragraph 6 of the Securities and Exchange Act and to meet operational needs. For the Before/After Amendment Text Comparison Table of the "Articles of Incorporation," please refer to pp.61 to 64 of this Handbook [Attachment 8].

Resolution:

Motion 2 (Proposed by the board of directors)

Cause of motion: Proposal to amend the Company's "Assets Acquisition and Disposal Procedures" submitted for discussion.

Description: The Company planned to amend some articles of its "Assets Acquisition and Disposal Procedures" to meet operational needs. For the Before/After Amendment Text Comparison Table of the "Assets Acquisition and Disposal Procedures" please refer to pp. 65 to 70 of this Handbook [Attachment 9].

Resolution:

Motion 3 (Proposed by the board of directors)

Cause of motion: Proposal to lift the non-competition restriction on directors.

Description: (I) According to Article 209 of the Company Act, a director who does anything for himself/herself or another person within the scope of the company's business shall explain to the meeting of shareholders the essential contents of such an act and obtain its approval.

(II) Because a director holds a concurrent position, invests, or performs other duties in the same or similar duties as the Company's, it is proposed to request the annual shareholders' meeting to approve the removal of the restriction on the directors and their representative. Please refer to pp. 71 to 72 of this Handbook [Attachment 10].

Resolution:

Six. Extraordinary Motion

Seven. Adjournment

Attachment 1

2024 Business Report

One. 2024 Business Plan Implementation Outcomes

I. Key Summary Explanation

To fulfill the commitment made at the time of the Company's listing on the Taiwan Stock Exchange on September 19, 2023, the Company completed the disposal of all its shares in Oneness Biotech Co., Ltd. on October 25, 2024. A total of 26,691,358 shares were sold at an average price of NT\$125.85 per share, amounting to a total transaction value of NT\$3,359,107 thousand. Based on acquisition cost, the realized gain from this transaction amounted to NT\$2,082,505 thousand. Of this, a realized gain of NT\$3,667,807 thousand was recognized in previous years' profit or loss and carried forward to retained earnings. A realized loss of NT\$1,585,302 thousand was recognized in 2024 under profit or loss from financial assets measured at fair value through profit or loss.

In addition, StemCyte International Inc. (hereinafter referred to as "StemCyte"), a company in the Company's investment portfolio, was registered on the Taipei Exchange Emerging Stock Board on December 5, 2024. Significant progress in 2024 included obtaining BLA approval from the U.S. FDA, successful results from a Phase IIa clinical trial for long COVID treatment, and approval for a Phase II trial for acute ischemic stroke treatment, indicating long-term investment potential. As such, the Company, through its subsidiary Diamond I, injected capital of US\$19.05 million into StemCyte on August 9, 2024. Additionally, the Company directly increased its investment in StemCyte by NT\$83,294 thousand.

As of the end of 2024, the Company's total investment amounted to NT\$6,694,406 thousand, covering 14 portfolio companies. Key business developments in 2024 include:

1. New Investments

1) StemCyte International Inc. (hereafter "StemCyte")

StemCyte is a leading global biotech company specializing in cord blood stem cell storage and cell therapy, with operations in the U.S., Taiwan, and India. It is one of the few private companies globally that offers both public and private cord blood banking services. StemCyte was registered on the Taipei Exchange Emerging Stock Board on December 5, 2024, and announced on December 16, 2024, that its cell therapy drug REGENECYTE had met both the primary and secondary endpoints in its Phase IIa clinical trial for long COVID, demonstrating clinical safety and efficacy.

Given its long-term investment value, the Company

subscribed to 15 million shares at US\$1.27 per share, completing a US\$19.05 million capital injection through its subsidiary, Diamond Biofund I Inc. As of the end of 2024, the fair value of StemCyte held by the Company was NT\$876,101 thousand.

2) Diamond Biofund I Inc. (hereafter “Diamond Biofund I”)

Originally planned as a joint investment with domestic and foreign institutional and individual investors, the Company completed a capital injection of NT\$1,000,000 thousand into Diamond Biofund I on March 27, 2024. Diamond Biofund I completed a US\$19.05 million capital injection into StemCyte on August 9, 2024.

Fubon Life Insurance approved an investment of up to NT\$1 billion on August 20, while Taishin Life Insurance approved an investment of up to NT\$290 million on October 22. However, due to a strategic shift in international investments, the Company decided to consolidate Diamond Biofund I into its operations as a larger-scale, sustainable investment vehicle, and therefore terminated the fundraising process with Fubon Life Insurance and Taishin Life Insurance. As of the end of 2024, the fair value of Diamond Biofund I held by the Company was NT\$2,034,697 thousand.

3) Diamond Biofund II Inc. (hereafter “Diamond Biofund II”)

Originally planned as a joint investment with domestic and foreign institutional and individual investors, the Company completed a capital injection of NT\$1,000,000 thousand into Diamond Biofund II on March 27, 2024

Fubon Life Insurance approved an investment of up to NT\$1 billion on August 20, while Taishin Life Insurance approved an investment of up to NT\$290 million on October 22. However, due to a strategic shift in international investments, the Company decided to consolidate Diamond Biofund II into its operations as a larger-scale, sustainable investment vehicle, and therefore terminated the fundraising process with Fubon Life Insurance and Taishin Life Insurance. As of the end of 2024, the fair value of Diamond Biofund II held by the Company was NT\$2,018,287 thousand.

2. Portfolio Summary

As of the end of 2024, the Company had invested in 14 companies, including Cho Pharma, Inc.; and StemCyte International Inc. in the British

Cayman Islands; Tetanti AgriBiotech Inc.; Theia Medical Technology Co., Ltd. at the British Cayman Islands; Sinew Pharma Inc.; Original Biomedicals Co., Ltd.; Israeli business EyeYon Medical Ltd; Boston Venture Capital Fund Kendall Capital Fund I; U.S. Company Bilayer Therapeutics; ImmunAdd Inc.; U.S. Company Rejuvenate Bio Inc.; Syncell Inc. at the British Cayman Islands; Diamond Biofund I Inc.; Diamond Biofund II Inc.; etc. In these portfolios, there are 7 new drug development companies (including cell therapy), accounting for 30.48% of the investment; 3 high-end medical materials development companies, accounting for 3.60% of the investment; others include agricultural biotechnology and biotechnology funds, accounting for 65.92% of the investment. Important progress of investees with liquid investments in 2024 is summarized as follows.

1) Cho Pharma, Inc.

- CHO-H01, a glycoengineered antibody is one of the company's core R&D projects. The latest results from its Phase IIa clinical trial were presented at the earnings conference held on December 26, 2024. Preliminary data suggest that CHO-H01 offers improved efficacy in reducing tumor size compared to the currently available drug, Rituximab, while requiring a lower dosage—further highlighting its therapeutic potential.
- On April 22, the company announced that its preventive bacterial vaccine, CHO-V08, received FDA approval to initiate Phase I clinical trials.
- Beginning of year asset value: NT\$2,121,318 thousand; year-end value: NT\$1,581,419 thousand.

2) StemCyte International Inc.

- On November 20, RegeneCyte received FDA approval for its cell therapy under the Biologics License Application (BLA).
- On December 16, the Phase IIa clinical trial for Long COVID in the U.S. progressed to a key clinical milestone.
- On December 5, Listed on the Taipei Exchange Emerging Stock Board as StemCyte-KY (4178).
- Beginning of year asset value held by the Company: NT\$718,807 thousand; year-end value: NT\$876,101 thousand.

3) Sinew Pharma Inc.

- 4) On May 27, clinical trial results for SNP-810, a non-hepatotoxic

pain reliever, demonstrated no signs of liver toxicity, even at doses three times higher than the maximum recommended for acetaminophen. Liver function remained within normal limits.

- On August 27, clinical trial results for SNP-810, combined with a non-addictive analgesic for postoperative pain management in knee replacement surgery patients, were announced. The combination therapy demonstrated superior pain relief and delayed the need for rescue medication compared to monotherapy.
- Beginning of year asset value held by the Company: NT\$454,221 thousand; year-end value: NT\$317,601 thousand.

II. Progress of Important Investment Projects

1. Oneness Biotech Co., Ltd. (hereinafter “Oneness”)

Oneness aims to develop innovative global drugs. After merging with Fountain Biopharma Inc., the R&D production line will be more comprehensive. The new drug development stage covers Phase I, II, and III clinical trials and NDA stages. After the merger, Oneness greatly improved its R&D team lineup, and the new drug strength covered the R&D capabilities of small- and large-molecule drugs.

ON101 is a new botanical drug consisting of *Plectranthus amboinicus* and *Centella Asiatica* extracts. The drug's mechanism of action is shifted to reduce inflammatory M1 macrophages and increase repairable M2a/M2c macrophages, thereby promoting complete wound healing. The indication is for diabetic foot ulcers. The global commercialization and regulatory receiving approval progress of ON101 in 2024 is as follows:

1) International Licensing/Sales Agreements:

In July 2024, Oneness entered into a 20-year exclusive distribution agreement with China Resources Double-Crane Pharmaceutical Co., Ltd. for the China market. In the first half of the year, it also signed distribution agreements in Singapore and Malaysia, jointly promoting the product across Southeast Asia.

2) Medical Device Regulatory Approvals:

- United States: After obtaining FDA 510(k) clearance in 2022 for ON101 (marketed as Bonvadis), Oneness received expanded indication approval in May 2024 for partial-thickness wounds. Currently, Oneness is applying for additional indication expansion to include all thickness wounds.
- Europe: Bonvadis has passed the first stage of the EU MDR on-site inspection.

SNS812, a broad-spectrum siRNA-based antiviral drug co-developed with Microbio (Shanghai) Co., Ltd, targets conserved regions of the coronavirus genome

via RNA interference (RNAi) to inhibit viral replication and eliminate intracellular viruses. Indicated for coronavirus-related influenza, SNS812 achieved its milestone in the U.S. Phase II clinical trial announced in September 2024. It is currently the only COVID-19 therapy globally that has demonstrated no side effects while effectively and rapidly alleviating symptoms, including breakthrough infections and immune-escape variants. SNS812 also significantly shortens the time to a negative test result and improves symptoms such as anosmia, ageusia, and dyspnea.

SNS851, a nucleic acid-based weight loss drug also co-developed with Microbio (Shanghai) Co., Ltd., targets mitochondrial genes to enhance mitochondrial count and metabolic efficiency. It is the world's first RNA-based drug for obesity. Animal study results announced in Q3 2024 demonstrate SNS851 can reduce fat accumulation and suppress weight gain from a high-fat diet without affecting appetite or causing muscle loss, positioning it for the large-scale obesity drug market.

In accordance with the commitment made at the time of the Company's initial listing, to reduce the impact of cross-shareholdings on its financials, the Company pledged not to increase its holdings in Oneness and to dispose of all its shares by December 31, 2024. This disposal was completed via block trade before market open on October 25, 2024. The details are as follows:

- Security Name: Oneness Biotech Co., Ltd. (4743)
- Transaction Date: October 25, 2024
- Shares Disposed: 26,691,358 shares
- Price per Share: NT\$125.85
- Total Transaction Amount: NT\$3,359,107 thousand
- Disposal Gain (or Loss): Based on acquisition cost, the realized gain was NT\$2,082,505 thousand. Of this, NT\$3,667,807 thousand had already been recognized in prior years and carried forward to retained earnings, while a realized loss of NT\$1,585,302 thousand was recognized in 2024 under gains/losses from financial assets measured at fair value through profit or loss (FVTPL).

2. Cho Pharma, Inc. (hereafter "Cho Pharma")

Cho Pharma is dedicated to the applications of glycoengineering technologies in new drug development and the treatment of diseases. Responding to clinical and market needs, the company aims to produce highly extra-valued pharmaceuticals and become a global leader in glycoengineering technologies and pharmaceutical innovation. The R&D and operational highlights in 2024 are as follows:

- 1) CHO-H01, a glycoengineered antibody, completed its Phase I clinical trial in 2023, demonstrating a favorable safety profile and efficacy. The ongoing Phase IIa study includes a head-to-head comparison with the reference drug. As reported during the earnings conference on December 26, 2024,

Preliminary Phase IIa results suggest that CHO-H01 offers improved efficacy in reducing tumor size compared to the currently available drug, Rituximab, while requiring a lower dosage. Patients who completed treatment achieved complete response (CR) as early as the first CT scan. A multinational, multicenter Phase II expansion trial is scheduled for initiation in Q3 2025.

- 2) *Klebsiella pneumoniae* (KP) is a major hospital-acquired pathogen that causes severe respiratory and urinary tract infections, with no effective preventive vaccine currently available. Cho Pharma has developed CHO-V08, a bivalent capsular polysaccharide conjugate vaccine. Preclinical studies have demonstrated that CHO-V08 induces highly potent and safe bactericidal antibodies. On April 22, 2024, the FDA approved its Phase I human clinical trial application. Enrollment is expected to be completed by Q4 2025. Cho Pharma is also actively pursuing international licensing and funding opportunities.

Cho Pharma continues to refine its core technologies, expand global patent coverage, and accelerate preclinical and clinical development. In parallel, the company is advancing niche R&D programs and actively engaging with domestic and international pharmaceutical companies for licensing and co-development opportunities.

3. StemCyte International Inc. (hereafter “StemCyte”)

StemCyte is one of the world’s top ten biotechnology companies specializing in cord blood stem cell storage and cellular therapies. With operations spanning the United States, Taiwan, and India, it is among the few global companies that offer both public and private cord blood banking services. StemCyte maintains a racially diverse cord blood inventory and utilizes a patented red blood cell-retention technology, which significantly enhances the success rate of cord blood transplantation and increases acceptance among transplant units.

Leveraging its cord blood cell bank, StemCyte has established a global comprehensive "Cell Therapy Trinity" business model—comprising cell therapy, cellular materials supply, cell products and services—to support a vertically integrated value chain from raw cell materials, cell-based therapeutics, to cell therapy.

The company’s R&D and operational progress in 2024 are outlined below:

- 1) On November 20, RegeneCyte received FDA approval for its cell therapy under the Biologics License Application (BLA).
- 2) On September 30, Long COVID treatment of StemCyte was granted RMAT (Regenerative Medicine Advanced Therapy) designation by FDA; On December 16, the Phase IIa clinical trial for Long COVID in the U.S.

progressed to a key clinical milestone.

- 3) Acute Ischemic Stroke: On June 13, FDA approved the company's Phase II clinical trial application.
- 4) Cerebral Palsy: A Phase I clinical trial is currently underway in Taiwan.
- 5) Capital Increase: On August 9, the company completed a US\$36.93 million capital raise.
- 6) Public Listing: On December 5, StemCyte was officially listed on the Taipei Exchange Emerging Stock Board.

Looking ahead, StemCyte will continue advancing the development of innovative therapies and leveraging its diversified global business presence to drive short-, mid-, and long-term growth, with the ambition to become a global leader in the field of cell therapy.

4. Sinew Pharma Inc. (hereinafter "Sinew Pharma")

Sinew Pharma is a drug development company dedicated to leveraging safe combination therapy to address liver enzymes and gene factors, with clinical applications in the treatment of drug-induced hepatotoxicity and liver diseases such as MASH. The company's R&D pipeline is focused on two main disease areas:

- 1) SNP-630 (for MASH) is a second-generation product of SNP-610. Based on animal studies, SNP-630 demonstrates stronger pharmacological activity compared to SNP-610. In August 2023, Sinew Pharma announced the completion of the Phase I studies for SNP-610 in Taiwan, with the final report highlighting optimizations in efficacy and duration of action. During the earnings conference in June 2024, Sinew Pharma revealed plans to initiate a Phase IIa clinical trial for SNP-630 in Taiwan, with patient enrollment expected to be completed by 2026.
- 2) SNP-810 (non-hepatotoxicity reliever)
 - On May 27, 2024: Sinew Pharma received the clinical trial results for SNP-810. The maximum dose reached was three times (12g) the currently approved daily limit for acetaminophen to subjects, have no liver toxicity was observed as expected, and SNP-810 was overall safe and well-tolerated in healthy individuals.
 - ON August 27, 2024: The clinical trial results in combination with a non-addictive analgesic drug for management of moderate-to-severe pain has completed enrollment of patients undergoing knee replacement. The study met both primary and secondary milestones of a Phase I/II clinical trials. The combination therapy has shown a significant synergistic effect in relieving severe pain and saving rescue medication time.

Sinew Pharma is focused on addressing significant unmet medical needs through the development of liver-safe analgesics and novel therapies for liver-related diseases. By targeting the modulation of human metabolic enzyme activity supported by a growing portfolio of related patents, the company aims to provide innovative treatment strategies that enhance the quality of clinical care.

5. EyeYon Medical Ltd.

EyeYon Medical Ltd., an Israeli company, specializes in providing corneal healing solutions aimed at improving patients' vision and quality of life. Founded in May 2011, the first product of EyeYon, Hyper-CL, is a medical device (therapeutic contact lens) designed to treat corneal edema. It has received FDA approval in the United States and CE certification in the European Union, and has entered the commercial development stage.

The company's second product, EndoArt, is an artificial corneal implant that has received CE (MDR) Mark and is currently undergoing post-market human clinical trials. In October 2024, it also received FDA Investigational Device Exemption (IDE) approval in the U.S.

As of September 2024, a total of 331 EyeYon implantation cases have been documented. The first implanted patient has completed a 5-year follow-up without any reported adverse events, demonstrating the implant's long-term safety, biocompatibility, and clinical stability.

The regulatory approval progress across various countries in 2024 is as follows:

- 1) **European Union:**
EndoArt remains under ongoing Post-Market Surveillance (PMS) as part of the CE marking requirements. On August 7, 2024, the device received official approval under the updated European Medical Device Regulation (MDR), confirming its compliance with the latest regulatory standards.
- 2) **United States:**
EndoArt has been classified by the U.S. FDA as a Class III medical device. In Q2 2023, the device was granted compassionate use to expanded access. An IDE application was submitted in October 2023 and received FDA approval in October 2024. A pivotal clinical trial, conducted under FDA oversight, is scheduled to commence.
- 3) **China:**
The National Medical Products Administration (NMPA) has also classified EndoArt as a Class III medical device. In Q2 2024, EyeYon received NMPA approval to initiate pivotal clinical trials in China, and patient enrollment has

begun. The enrollment is expected to be completed by Q2 2025. To accelerate regulatory approval and market expansion in China, EyeYon established a subsidiary in Zhuhai, China, officially registered as Zhuhai EyeYon Medical Technology Co., Ltd. on February 5, 2025.

6. Syncell Inc.

Syncell Inc. is a spin-off startup from Academia Sinica, established in May 2020. The company has formed a research and development team in Taiwan and a sales team in the United States. In 2024, Syncell established its marketing and sales office in Boston, USA, as well as its headquarters in Taipei. Its core technology platform, Microscoop® Mint, is the world's first microscope-guided subcellular proteomic discovery. Utilizing AI algorithms, Microscoop® Mint can selectively extract proteins and nucleic acids from specific subcell compartments for analysis. This innovative technology enables the detection of previously unknown but clinically relevant proteins, overcoming technical bottlenecks in spatial proteomics, and contributing to new drug development, pathological studies, and drug target discovery.

The following outlines Syncell's R&D and operational progress in 2024:

- 1) Awards: In 2024, Syncell received two major international accolades—"Top 10 Innovations of 2024" by The Scientist, and "Biotech Breakthrough Awards" hosted by U.S.-based independent market research firm Tech Breakthrough. The former is recognized as a benchmark of industry innovation and a signal of future unicorn potential.
- 2) Rapid Order Growth: The product has received highly positive feedback from users and has already secured orders from several renowned medical research institutions and academic organizations. In 2024, revenue exceeded USD 3 million, with additional institutions in procurement discussions.
- 3) Fundraising: On December 12, 2024, Syncell announced the completion of its USD 15 million Series A funding round. The proceeds will be used to expand business operations and global sales to drive revenue growth.
- 4) Convertible Note Conversion: On December 12, 2024, Diamond Biofund elected to exercise its conversion rights under Syncell's convertible notes. Based on Syncell's post-money valuation of USD 25 million, the notes were converted into Series A-2 preferred shares at a price of USD 0.4085 per share. Following the conversion, Diamond holds 10,367,059 Series A-2 preferred shares, making it the largest institutional shareholder with a 10.77% stake.

III. Project Source Performance

As of the end of 2024, the Company's cumulative investment amount totaled NT\$6,694,406 thousand. In accordance with IFRS 9 accounting standards, a liquidity discount was applied to unlisted and emerging market companies. Based

on prevailing market prices and fair value estimates for new drug and medical device sectors, the estimated investment fair value amounted to NT\$7,294,561 thousand.

Two. Financial Overview

Unit: NT\$ thousand

Item	2024 (A)	2023 (B)	Amount Difference (A) - (B)
Operating revenue (Loss)	(2,228,791)	(2,439,518)	210,727
Expenses and Losses	(180,849)	(162,232)	(18,617)
Pre-tax Profit (Loss)	(2,396,406)	(2,583,823)	187,417
Income Tax (Expenses) Benefits	(121,634)	412	(122,046)
Net Income(Loss) After Tax	(2,518,040)	(2,583,411)	65,371

Three. Financial Income, Expenditure, and Profitability Analysis

Unit: NT\$ Thousand

Year \ Item		2024	2023
Financial Income and Expenditure	Interest Income	15,151	16,235
	Interest Expense	3,769	806
	Net Profit (Loss) After Tax	(2,518,040)	(2,583,411)
Profitability	Return on assets (%)	(21.21)	(21.31)
	Return on Equity (%)	(21.67)	(21.61)
	Profit margin (%)	(112.98)	(105.90)
	Earnings Per Share After Tax (NT\$)	(2.96)	(3.32)

Attachment 2

Audit Committee Review Report

The Board of Directors submitted the Company's 2024 business report, individual financial statements, and deficit compensation proposals. Among them, the individual financial statements have been audited and completed by CPAs Chin-Tsung Cheng and Meng-Chieh Chiou of Deloitte & Touche Taipei, Taiwan, and an audit report was issued. The preceding business report, individual financial statements, and deficit compensation proposals have been reviewed by the Audit Committee and are considered to comply with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act. The report is hereby prepared and submitted for review.

DIAMOND BIOFUND INC.

Audit Committee Convener: Der-Tsai Lee

February 25, 2025

Attachment 3

Corporate Governance Best-Practice Principles

(After Amendment)

Chapter 1 General Provisions

Article 1 In order to establish sound corporate governance system, Diamond BioFund Inc. (the Company) established the Principles, referencing the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies” jointly developed by the Taiwan Stock Exchange Corporation (“TWSE”) and the Taipei Exchange (“TPEX”) for the company to follow.

Article 2 In addition to complying with relevant laws, regulations, articles of incorporation, contracts signed with the TWSE and TPEX, and other relevant regulations, the Company shall follow the following principles:

1. Protect the rights and interests of shareholders.
2. Strengthen the powers of the Board of Directors.
3. Fulfill the function of Audit Committee.
4. Respect the rights and interests of stakeholders.
5. Enhance information transparency.

Article 3 The Company shall follow the Regulations Governing Establishment of Internal Control Systems by Public Reporting Companies and take into consideration the overall operational activities of itself and its subsidiaries to design and fully implement an internal control system, and shall conduct continuing reviews of the system, in order to ensure the continued effectiveness of its design and implementation in light of changes in the Company’s internal and external environment.

The Company shall perform full self-evaluations of its internal control system. Its Board of Directors and management shall review the results of the self-evaluations by each department at least annually and the reports of the internal audit department on a quarterly basis. The Audit Committee shall also attend to and supervise these matters. It is advisable for the Company to establish channels and mechanisms of communication between its independent directors, Audit Committees, and chief internal auditors. The convener of the Audit Committee shall report on the communication between the audit committee members and the head of internal audit at the shareholders' meeting.

The management of the Company shall pay special attention to the internal audit department and its personnel, fully empower them and urge them to conduct audits effectively, to evaluate problems of the internal control system and assess the efficiency of its operations to ensure that the system can operate effectively on an on-going basis, and to assist the Board of Directors and the management to perform their

duties effectively so as to ensure a sound corporate governance system.

Appointment, dismissal, evaluation and review, salary and compensation of internal auditors of the Company shall be reported to the Board of Directors or shall be submitted by the chief auditor to the chairman of the board for approval.

Article 4 The Company shall have an adequate number of corporate governance personnel with appropriate qualifications based on the size of the company, business situations and management needs, and designate one individual as the chief corporate governance officer as the most senior officer to be in charge of corporate governance affairs. Said officer is a qualified, practice-eligible lawyer, accountant or have been in a managerial position for at least three years in a securities, financial, futures related institution or a public company in handling legal affairs, legal compliance, internal audit, financial affairs, accounting affairs, stock affairs, or corporate governance affairs.

It is required that the corporate governance affairs mentioned in the preceding paragraph include at least the following items:

1. Handling matters relating to board meetings and shareholders meetings according to laws, and assisting the Company in complying with laws and regulations related to Board of Directors and shareholders meeting.
2. Assisting in producing minutes of board meetings and shareholders meetings.
3. Assisting in onboarding and continuous development of directors.
4. Furnishing information required for business execution by directors.
5. Assisting directors with legal compliance.
6. Reporting to the Board of Directors the results of examination as to whether the qualifications of independent directors at the time of their nomination and election and during their term of office conform to applicable laws and regulations.
7. Handling matters related to director changes.
8. Other matters set out in the articles of incorporation or contracts.

Chapter 2 Protection of Shareholders' Rights and Interests

Article 5 The corporate governance system of the Company shall be designed to protect shareholders' rights and interests and treat all shareholders equitably.

The Company shall establish a corporate governance system which ensures shareholders' rights of being fully informed of, participating in and making decisions over important matters of the Company.

Article 6 The Company shall convene shareholders meetings in accordance with the Company Act and relevant laws and regulations, and provide comprehensive rules for such meetings. The Company shall faithfully implement resolutions adopted by

shareholders meetings in accordance with the rules for the meetings.

Resolutions adopted by shareholders meetings of the Company shall comply with laws, regulations and articles of incorporation.

Article 7 The Board of Directors of the Company shall properly arrange the agenda items and procedures for shareholders meetings, and formulate the principles and procedures for shareholder nominations of directors and submissions of shareholder proposals. The board shall also properly handle the proposals duly submitted by shareholders. Arrangements shall be made to hold shareholders meetings at a convenient location, advisably with videoconferencing available and sufficient time allowed and sufficient numbers of suitable personnel assigned to handle attendance registrations. No arbitrary requirements shall be imposed on shareholders to provide additional evidentiary documents beyond those showing eligibility to attend. Shareholders shall be granted reasonable time to deliberate each proposal and an appropriate opportunity to make statements.

For a shareholders meeting called by the Board of Directors, it is advisable that the chairman of the board chair the meeting, that a majority of the directors (including at least one independent director) and convener of the Audit Committee, and that at least one member of other functional committees attend as representative. Attendance details should be recorded in the shareholders' meeting minutes.

Article 8 The Company shall encourage its shareholders to actively participate in corporate governance. It is advisable that the Company engage a professional shareholder services agent to handle shareholders meeting matters, so that shareholders meetings can proceed on a legal, effective and secure basis. The Company shall seek all ways and means, including fully exploiting technologies for information disclosure, to upload annual reports, annual financial statements, notices, agendas and supplementary information of shareholders meetings in both Chinese and English concurrently, and shall adopt electronic voting, in order to enhance shareholders' attendance rates at shareholders meetings and ensure their exercise of rights at such meetings in accordance with laws.

It is advisable for the Company to avoid raising extraordinary motions and amendments to original proposals at a shareholders meeting.

It is advisable for the Company to arrange for their shareholders to vote on each separate proposal in the shareholders meeting agenda, and following conclusion of the meeting, to enter the voting results the same day, namely the numbers of votes cast for and against and the number of abstentions, on the Market Observation Post System(MOPS).

Article 9 The Company, in accordance with the Company Act and other applicable laws and

regulations, shall record in the shareholders meeting minutes the date and place of the meeting, the name of the chairperson, the method of adopting resolutions, and a summary of the essential points of the proceedings and the results of the meeting. With respect to the election of directors, the meeting minutes shall record the method of voting adopted therefore and the total number of votes for the elected directors.

The shareholders' meeting minutes shall be properly and perpetually kept by the Company during its legal existence, and should be sufficiently disclosed on the Company's website.

Article 10 The chairperson of the shareholders meetings shall be fully familiar and comply with the rules governing the proceedings of the shareholders meetings established by the Company. The chairperson shall ensure the proper progress of the proceedings of the meetings and may not adjourn the meetings at will.

In order to protect the interests of most shareholders, if the chairperson declares the adjournment of the meeting in a manner in violation of rules governing the proceedings of the shareholders meetings, it is advisable for the members of the Board of Directors other than the chairperson of the shareholders meeting to promptly assist the attending shareholders at the shareholders meeting in electing a new chairperson of the shareholders meeting to continue the proceedings of the meeting, by a resolution to be adopted by a majority of the votes represented by the shareholders attending the said meeting in accordance with the legal procedures.

Article 11 The Company shall place high importance on the shareholder right to know, and shall faithfully comply with applicable regulations regarding information disclosure in order to provide shareholders with regular and timely information on company financial conditions and operations, insider shareholdings, and corporate governance status through the Market Observation Post System (MOPS) or the website established by the Company.

To treat all shareholders equally, it is advisable that the Company concurrently disclose the information under the preceding paragraph in English.

To protect its shareholders' rights and interests and ensure their equal treatment, the Company shall adopt internal rules prohibiting company insiders from trading securities using information not disclosed to the market.

It is advisable that the rules mentioned in the preceding paragraph include stock trading control measures from the date insiders of the Company becomes aware of the contents of the company's financial reports or relevant results. Measures include, without limitation, those prohibiting a director from trading its shares during the closed period of 30 days prior to the publication of the annual financial reports and 15 days prior to the publication of the quarterly financial reports.

Article 12 The Company is advised to report the directors' remuneration at the shareholders' meeting, including the remuneration policy, the content and amount of individual remuneration, and the correlation with performance evaluation results.

Article 13 The shareholders shall be entitled to profit distributions by the Company. In order to ensure the investment interests of shareholders, the shareholders meeting may, pursuant to Article 184 of the Company Act, examine the statements and books prepared and submitted by the Board of Directors and the reports submitted by the Audit Committee, and may decide profit distributions and deficit off-setting plans by resolution. In order to proceed with the above examination, the shareholders' meeting may appoint an inspector.

The shareholders may, pursuant to Article 245 of the Company Act, apply with the court to select an inspector in examining the accounting records, assets, particulars, documents and records of specific transaction of the Company.

The Board of Directors, Audit Committee, and managerial officers of the Company shall fully cooperate in the examination conducted by the inspectors in the aforesaid two paragraphs without any circumvention, obstruction or rejection.

Article 14 In entering into material financial and business transactions such as acquisition or disposal of assets, lending funds, and making endorsements or providing guarantees, the Company shall proceed in accordance with the applicable laws and/or regulations and establish operating procedures in relation to these material financial and business transactions which shall be reported to and approved by the shareholders meeting so as to protect the interests of the shareholders.

When the Company is involved in a merger, acquisition or public tender offer, in addition to proceeding in accordance with the applicable laws and/or regulations, it shall not only pay attention to the fairness, rationality, etc. of the plan and transaction of the merger, acquisition or public tender offer, but information disclosure and the soundness of the Company's financial structure thereafter.

When the management or a major shareholder of a TWSE/TPEX listed company is involved in a merger or acquisition, a legal opinion by independent lawyer should be issued to review if members of the audit committee to review the merger and acquisition in the preceding paragraph have met the regulations of Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, to ensure they are not a related party to a counterparty of the merger and acquisition transaction or do not have such interest that would influence their independence, whether the design and implementation of the relevant procedure meet the applicable laws, and if a full disclosure has been made in accordance with the applicable laws.

Qualifications of the lawyer in the preceding paragraph shall meet the requirements

in Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and the lawyer should not be a related party to a counterparty of the merger and acquisition transaction or should not have such interest that would influence their independence.

The relevant personnel of the Company handling the matters in a merger, acquisition or public tender offer shall pay attention to the occurrence of any conflicts of interest and the need for recusal.

Article 15 In order to protect the interests of the shareholders, it is advisable that the Company designate personnel exclusively dedicated to handling shareholder proposals, inquiries, and disputes.

The Company shall properly deal with any legal action duly instituted by shareholders in which it is claimed that shareholder rights and interests were damaged by a resolution adopted at a shareholders meeting or a board meeting in violation of applicable laws, regulations, or the company's articles of incorporation, or that such damage was caused by a breach of applicable laws, regulations or the company's articles of incorporation by any directors or managerial officers in performing their duties.

It is advisable that the Company adopt internal procedures for appropriate handling of matters referred to in the preceding two paragraphs, and that it keeps relevant written records for future reference and incorporate the procedures in its internal control system for management purposes.

Article 16 The Board of Directors of the Company is responsible for establishing a mechanism for interaction with shareholders to enhance mutual understanding of the development of company's objectives.

Article 17 In addition to communicating with shareholders through shareholders meetings and encouraging shareholders to participate in such meetings, the Board of Directors of the Company together with managerial officers and independent directors shall engage with shareholders in an efficient manner to ascertain shareholders' views and concerns, and expound company policies explicitly, in order to gain shareholders' support.

Article 17-1 The Company is advised to formulate and disclose its operational strategies and business plans, specifying concrete actions to enhance corporate value. These should preferably be submitted to the Board of Directors and actively communicated to shareholders.

Article 18 The Company shall clearly identify the objectives and the division of authority and responsibility between it and its affiliated enterprises with respect to management of

personnel, assets, and financial matters, and shall properly carry out risk assessments and establish appropriate firewalls.

Article 19 Unless otherwise provided by the laws and regulations, a managerial officer of the Company may not concurrently serve as a managerial officer of its affiliated enterprises.

A director who engages in any transaction for himself or on behalf of another person that is within the scope of the company's operations shall explain the major content of such actions to the shareholders' meeting and obtain its consent.

Article 20 The Company shall establish sound objectives and systems for management of finance, operations, and accounting in accordance with applicable laws and regulations and implement the necessary control mechanisms to reduce credit risk.

Article 21 When the Company and its related parties and shareholders enter into financial or business dealings or transactions, a written agreement governing the relevant financial and business operations between them shall be made in accordance with the principle of fair dealing and reasonableness. Price and payment terms shall be definitively stipulated when contracts are signed, and non-arm's length transactions and improper channeling of interests shall be prohibited.

The content of the written agreement mentioned in the preceding paragraph shall include regulatory procedures governing transactions such as acquisition and disposal of assets, loans of funds, and provision of endorsements and guarantee etc. Relevant material transactions shall be approved by a resolution of the Board of Directors and approved or reported to the shareholders' meeting.

Article 22 A corporate shareholder having controlling power over the Company shall comply with the following provisions:

1. It shall bear a duty of good faith to other shareholders and shall not directly or indirectly cause the Company to conduct any business which is contrary to normal business practice or not profitable.
2. Its representative shall follow the rules implemented by its company with respect to the exercise of rights and participation of resolution, so that at a shareholders meeting, the representative shall exercise his/her voting right in good faith and for the best interest of all shareholders and shall exercise the fiduciary duty and duty of care of a director or independent director.
3. It shall comply with relevant laws, regulations and the articles of incorporation of the company in nominating directors and independent directors and shall not act beyond the authority granted by the shareholders meeting or Board of Directors.

4. It shall not improperly intervene in corporate policy making or obstruct corporate management activities.
5. It shall not restrict or impede the management or production of the company by methods of unfair competition such as monopolizing corporate procurement or foreclosing sales channels.
6. The representative that is designated when a corporate shareholder has been elected as a director shall meet the Company's requirements for professional qualifications. Arbitrary replacement of the corporate shareholder's representative is inappropriate.

Article 23 The Company shall retain at all times a register of major shareholders who own a relatively high percentage of shares and have controlling power, and of the persons with control over those major shareholders.

The Company shall disclose periodically important information about its shareholders holding more than 10 percent of the outstanding shares of the company relating to the pledge, increase or decrease of share ownership, or other matters that may possibly trigger a change in the ownership of their shares.

The major shareholder indicated in the first paragraph refers to those who owns 5 percent or more of the outstanding shares of the company or the shareholding stake thereof is on the top 10 list.

Chapter 3 Corporate Governance Relationships Between the Company and Related Parties

Article 24 The Board of Directors of the Company shall direct company strategies, supervise the management, and be responsible to the company and shareholders. The various procedures and arrangements of its corporate governance system shall ensure that, in exercising its authority, the Board of Directors complies with laws, regulations, its articles of incorporation, and the resolutions of its shareholders meetings.

The structure of the Company's Board of Directors shall be determined by choosing an appropriate number of board members, not less than seven, in consideration of its business scale, the shareholdings of its major shareholders, and practical operational needs.

The composition of the Board of Directors shall be determined by taking diversity into consideration. It is advisable that directors concurrently serving as company managerial officers not exceed one-third of the total number of the board members, and that an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs be formulated and include, without being limited to, the following two general standards:

1. Basic requirements and values: Gender, age, nationality, and culture.
2. Professional knowledge and skills: A professional background (e.g., law,

accounting, industry, finance, marketing, or technology), professional skills, and industry experience.

All members of the board shall have the knowledge, skills, and experience necessary to perform their duties. To achieve the ideal goal of corporate governance, the Board of Directors shall possess the following abilities:

1. Ability to make operational judgments.
2. Ability to perform accounting and financial analysis.
3. Ability to conduct management administration.
4. Ability to conduct crisis management.
5. Knowledge of the industry.
6. An international market perspective.
7. Ability to lead.
8. Ability to make policy decisions.

Starting from the year 2024, the members of the Company's Board of Directors shall include at least one director of a different gender. However, this requirement shall apply only after the term of any directors whose term does not expire in the year 2024 has concluded.

Article 25 The Company shall, according to the principles for the protection of shareholder rights and interests and equitable treatment of shareholders, establish a fair, just, and open procedure for the election of directors, encourage shareholder participation, and adopt the cumulative voting mechanism pursuant to the Company Act in order to fully reflect shareholders' views.

When the number of directors falls below five due to the violation of Article 24, paragraph 5 or Article 28, paragraph 2 and paragraph 3, or the discharge of a director for any reason, the Company shall hold a re-election or by-election for director at the following shareholders meeting. When the number of directors falls short by one-third of the total number prescribed by the articles of incorporation, the Company shall convene a special shareholders meeting within 60 days of the occurrence of that fact for a by-election for director(s).

The aggregate shareholding percentage of all of the directors of the Company shall comply with the laws and regulations. Restrictions on the share transfer of each director and the creation, release, or changes of any pledges over the shares held by each director shall be subject to the relevant laws and regulations, and the relevant information shall be fully disclosed.

Article 26 The Company shall specify in its articles of incorporation in accordance with the laws and regulations of the competent authorities that it adopts the candidate nomination system for elections of directors, carefully review the qualifications of a

nominated candidate and the existence of any other matters set forth in Article 30 of the Company Act, and act in accordance with Article 192-1 of the Company Act.

Article 27 The responsibilities and duties of the Chairman of the Board and those of the General Manager shall be clearly defined and separated.

It is inappropriate for the chairman to also act as the general manager or an equivalent post.

The Company with a functional committee shall clearly define the responsibilities and duties of the committee.

Article 28 The Company shall appoint independent directors in accordance with its articles of incorporation. They shall be not less than three in number and not less than one-fifth of the total number of directors.

The number of independent directors in the Company shall be no less than one-third of the total number of directors starting from the year 2027. However, this requirement shall only apply after the term of any directors whose term does not expire in the year 2027 has concluded. If the Company's paid-in capital reaches NT\$10 billion or more, this requirement shall be applied from the year 2024, but it shall only take effect after the term of any directors whose term does not expire in the year 2024 has concluded.

From the year 2024, more than half of the independent directors may not serve for more than three consecutive terms. However, this rule shall only apply after the term of any directors whose term does not expire in the year 2024 has concluded. From the year 2027, all independent directors may not serve more than three consecutive terms, but this shall only apply after the term of any directors whose term does not expire in the year 2027 has concluded.

Independent directors shall possess professional knowledge and there shall be restrictions on their shareholdings. Applicable laws and regulations shall be observed and, in addition, it is not advisable for an independent director to hold office concurrently as a director (including independent director) or supervisor of more than five other TWSE/TPEX listed companies. Independent directors shall also maintain independence within the scope of their directorial duties, and may not have any direct or indirect interest in the company.

If the company and its group enterprises and organizations, and another company and its group enterprises and organizations nominate for each other any director, supervisor or managerial officer as a candidate for an independent director of the other, the Company shall, at the time it receives the nominations for independent directors, disclose the fact and explain the suitability of the candidate for independent director. If the candidate is elected as an independent director, the Company shall disclose the number of votes cast in favor of the elected independent director.

The "group enterprises and organizations" in the preceding paragraph comprise the subsidiaries of the Company.

Change of status between independent directors and non-independent directors during their term of office is prohibited.

Independent directors shall also maintain independence within the scope of their directorial duties, and may not have any direct or indirect interest in the Company. The professional qualifications, restrictions on both shareholding and concurrent positions held, determination of independence (it is not advisable for an independent director to hold office concurrently as a director (including independent director) or supervisor of more than five other TWSE/TPEX listed companies), method of nomination and other requirements with regard to the independent directors shall be set forth in accordance with the Securities and Exchange Act, the Regulations Governing Appointment of Independent Directors and Compliance Matter for Public Companies, and the rules and regulations of the TWSE or TPEX.

Article 29 The Company shall submit the following matters to the Board of Directors for approval by resolution as provided in the Securities and Exchange Act. When an independent director has a dissenting opinion or qualified opinion, it shall be noted in the minutes of the directors meeting:

1. Formulation or amendment of the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Formulation or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others.
3. A matter bearing on the personal interest of a director.
4. A material asset or derivatives transaction.
5. A material monetary loan, endorsement, or provision of guarantee.
6. The offering, issuance, or private placement of any equity-type securities.
7. The hiring, discharge, or compensation of an attesting CPA.
8. The appointment or discharge of a financial, accounting, or chief internal auditors.
9. Any other material matter so required by the competent authority.

Article 30 The Company shall stipulate the scope of duties of the independent directors and empower them with manpower and physical support related to the exercise of their power. The company or other board members shall not obstruct, reject or circumvent

the performance of duties by the independent directors.

The Company shall stipulate the remuneration of the directors according to applicable laws and regulations. There may be different but reasonable remuneration from that of other directors may be set forth for the independent directors.

Article 31 For the purpose of developing supervisory functions and strengthening management mechanisms, the Board of Directors of the Company, in consideration of the Company's scale and type of operations and the number of its board members, may set up functional committees for auditing, remuneration, nomination, risk management or any other functions, and based on concepts of corporate social responsibility and sustainable operation, may set up environmental protection, corporate social responsibility, or other committees, and expressly provide for them in the articles of incorporation.

Functional committees shall be responsible to the Board of Directors and submit their proposals to the Board of Directors for approval, provided that the performance of supervisor's duties by the Audit Committee pursuant to Article 14-4, paragraph 4 of the Securities and Exchange Act shall be excluded.

Functional committees shall adopt an organizational charter to be approved by the Board of Directors. The organizational charter shall contain the numbers, terms of office, and powers of committee members, as well as the meeting rules and resources to be provided by the company for exercise of power by the committee.

Article 32 The Board of Directors of the Company has set up an Audit Committee. The Audit Committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be convener, and at least one of whom shall have accounting or financial expertise.

The exercise of power by Audit Committee and independent directors and related matters shall be set forth in accordance with the Securities and Exchange Act, the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies, and the rules and regulations of the TWSE or TPEX.

Article 33 The Company has a Remuneration Committee, and it is advisable that more than half of the committee members be independent directors. The professional qualifications for the committee members, the exercise of their powers of office, the adoption of the organizational charter, and related matters shall be handled pursuant to the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or the Traded Over-the-Counter".

- Article 34 The Company is advised to establish a Nomination Committee and its articles of incorporation. It is advisable that a majority of the members of said committee be independent directors and an independent director be its chairperson.
- Article 35 The Company is advised to establish and announce channels for internal and external whistleblowers and have whistleblower protection mechanisms in place. The unit that handles whistleblowers' reporting shall be independent, provide encrypted protection for the files furnished by whistleblowers, and appropriately restrict access to such files. It shall also formulate internal procedures and incorporate those procedures into the company's internal control system for management purposes.
- Article 36 To improve the quality of its financial reports, the Company shall establish the position of deputy to its principal accounting officer.
To enhance the professional abilities of the deputy accounting officer of the preceding paragraph, the deputy's continuing education shall proceed following the schedule of the principal accounting officer.
Accounting personnel handling the preparation of financial reports shall also participate in relevant professional development courses for 6 hours or more each year. Those courses may be company internal training activities or may be professional courses offered by professional development institutions for principal accounting officers.
The Company shall select as its external auditor a professional, responsible, and independent attesting CPA, who shall perform regular review of the financial conditions and internal control measures of the company. With regard to any irregularity or deficiency discovered and disclosed in a timely manner by the auditor during the review, and concrete measures for improvement or prevention suggested by the auditor, the company shall faithfully implement improvement actions. It is advisable that the company establish channels and mechanisms of communication between the Audit Committee and the attesting CPA, and to incorporate procedures for that purpose into the company's internal control system for management purposes. The Company shall, based on Audit Quality Indicators (AQIs) as reference, evaluate the independence and suitability of the CPA engaged by the company regularly, and no less frequently than once annually. In the event that the Company engages the same CPA without replacement for 7 years consecutively, or if the CPA is subject to disciplinary action or other circumstances prejudicial to the CPA's independence, the company shall evaluate the necessity of replacing the CPA and submit its conclusion to the Board of Directors.
- Article 37 It is advisable that the Company engage a professional and competent legal counsel to provide adequate legal consultation services to the company, or to assist the Board

of Directors and the management to improve their knowledge of the law, for the purposes of preventing any infraction of laws or regulations by the company or its staff and ensuring that corporate governance matters proceed pursuant to the relevant legal framework and the prescribed procedures.

When, as a result of performing their lawful duties, directors or the management are involved in litigation or a dispute with shareholders, the company shall retain a legal counsel to provide assistance as circumstances require.

The Audit Committee or an independent director may retain the service of legal counsel, CPA, or other professionals on behalf of the Company to conduct a necessary audit or provide consultation on matters in relation to the exercise of their power, at the expense of the Company.

Article 38 The Board of Directors of the Company shall meet at least once every quarter, or convene at any time in case of emergency. To convene a board meeting, a meeting notice which specifies the purposes of the meeting shall be sent to each director no later than 7 days before the scheduled date. Sufficient meeting materials shall also be prepared and enclosed in the meeting notice. If the meeting materials are deemed inadequate, a director may ask the unit in charge to provide more information or request a postponement of the meeting with the consent of the Board of Directors.

The Company shall adopt “Rules of Procedure for Board of Directors Meetings”, which shall follow the “Regulations Governing Procedure for Board of Directors Meetings of Public Companies” with regard to the content of deliberations, procedures, matters to be recorded in the meeting minutes, public announcements, and other matters for compliance.

Article 39 Company directors shall exercise a high degree of self-discipline. If a director or a juristic person represented by the director is an interested party with respect to any proposal for a board meeting, the director shall state the important aspects of the interested party relationship at the meeting. When the relationship is likely to prejudice the interests of the company, the director may not participate in discussion or voting on that proposal and shall enter recusal during the discussion and voting. The director also may not act as another director’s proxy to exercise voting rights on that matter.

Matters requiring the voluntary recusal of a director shall be clearly set forth in the “Rules of Procedure for Board of Directors Meetings”.

Article 40 When a board meeting is convened to consider any matter submitted to it pursuant to Article 14-3 of the Securities and Exchange Act, an independent director of the Company shall attend the board meeting in person, and may not be represented by a non-independent director via proxy. When an independent director has a dissenting

or qualified opinion, it shall be noted in the minutes of the Board of Directors meeting; if the independent director cannot attend the board meeting in person to voice his or her dissenting or qualified opinion, he or she should provide a written opinion before the board meeting unless there are justifiable reasons for failure to do so, and the opinion shall be noted in the minutes of the Board of Directors meeting.

In any of the following circumstances, decisions made by the Board of Directors shall be noted in the meeting minutes, and in addition, publicly announced and filed on the Market Observation Post System (MOPS) two hours before the beginning of trading hours on the first business day after the date of the board meeting:

1. An independent director has a dissenting or qualified opinion which is on record or stated in a written statement.
2. The matter was not approved by the Audit Committee but had the consent of more than two-thirds of all directors.

During Board meetings, depending on the agenda items, relevant departments may be notified to have managerial personnel who are not Board members attend the meeting to report on the current status of company operations and respond to questions from the directors. Where necessary, a CPA, legal counsel, or other professional may be invited to sit in at the meetings to assist the directors in understanding the conditions of the company for the purpose of adopting an appropriate resolution, provided that they shall leave the meeting when deliberation or voting takes place.

Article 41 Staff personnel of the Company attending board meetings shall collect and correctly record the meeting minutes in detail, as well as a summary, the method of resolution, and voting results of all the proposals submitted to the board meeting in accordance with relevant regulations.

The minutes of the board meetings shall be signed by the chairperson and minutes taker and sent to each director within 20 days after the meeting. The director attendance records shall be made part of the meeting minutes, treated as important corporate records, and kept safe permanently during the life of the company.

Meeting minutes may be produced, distributed, and preserved by electronic means.

The company shall record on audio or video tape the entire proceedings of a Board of Directors meeting and preserve the recordings for at least 5 years, in electronic form or otherwise.

If before the end of the preservation period referred to in the preceding paragraph a lawsuit arises with respect to a resolution of a board meeting, the relevant audio or video recordings shall be preserved for a further period, in which case the preceding paragraph does not apply.

Where a board meeting is held via teleconference or video conference, the audio or

video recordings of the meeting form a part of the meeting minutes and shall be preserved permanently.

When a resolution of the Board of Directors violates laws, regulations, the articles of incorporation, or resolutions adopted in the shareholders meeting, and thus causes damages to the company, dissenting directors who have documented records or written statements as proof shall be exempt from liability for damages.

Article 42 The Company shall submit the following matters to its Board of Directors for discussion:

1. Corporate business plans.
2. Annual and semi-annual financial reports, with the exception of semi-annual financial reports which, under relevant laws and regulations, need not be CPA audited and attested.
3. Formulation or amendment to an internal control system pursuant to Article 14-1 of the Securities and Exchange Act, and evaluation of effectiveness of an internal control system.
4. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, and endorsements or guarantees for others.
5. The offering, issuance, or private placement of any equity-type securities.
6. The performance assessment and the standard of remuneration of the managerial officers.
7. The structure and system of director's remuneration.
8. The appointment or discharge of a financial, accounting, or internal audit officer.
9. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the next board meeting for retroactive recognition.
10. Any matter required by Article 14-3 of the Securities and Exchange Act or any other law, regulation, or bylaw to be approved by resolution at a shareholders meeting or to be approved by resolution at a meeting of the Board of Directors, or any such significant matter as may be prescribed by the competent authority.

Except for matters that must be submitted to the Board of Directors for discussion under the preceding paragraph, when the Board of Directors is in recess, it may delegate the exercise of its power to the chairman or general manager in accordance with law, regulations, its articles of incorporation or the internal control system. The level of delegation or the content or matters to be delegated shall be clearly specified, and general authorization is not permitted. However, matters involving significant

interests of the Company shall still be resolved by a resolution of the Board of Directors.

Article 43 The Company shall ask the appropriate corporate department or personnel to execute matters pursuant to Board of Directors' resolutions in a manner consistent with the planned schedule and objectives. It shall also follow up on those matters and faithfully review their implementation.

The Board of Directors shall remain informed of the progress of implementation and receive reports in subsequent meetings to ensure the actual implementation of the Board's management decisions.

Article 44 Members of the Board of Directors shall faithfully conduct corporate affairs and perform the duty of care of a good administrator. In conducting the affairs of the company, they shall exercise their powers with a high level of self-discipline and prudence. Unless matters are otherwise reserved by law for approval in shareholders' meetings or in the articles of incorporation, they shall ensure that all matters are handled according to the resolutions of Board of Directors.

When a director of the Company resigns or when a replacement occurs under Article 27, Paragraph 3 of the Company Act, the resigning director and corporate shareholders shall immediately notify the Company and the chief corporate governance officer.

Upon receiving such notification, the Company or the chief corporate governance officer shall act in accordance with relevant laws and regulations.

The Company shall arrange professional education for its directors, and each director must complete at least three hours of training in the year they assume office. However, for current directors whose terms do not expire in the year 2023, this requirement shall apply only after their term has concluded.

It is advisable that the Company formulate the Rules for Board of Directors' performance assessments. Each year, in respect of the Board of Directors and individual directors, it shall conduct regularly scheduled performance assessments through self-evaluations or peer-to-peer assessments, and may also do so through outside professional institutions or in any other appropriate manner. A performance assessments of the Board of Directors shall include the following aspects, and appropriate assessments indicators shall be developed in consideration of the company's needs:

1. The degree of participation in the company's operations.
2. Improvement in the quality of decision making by the Board of Directors.
3. The composition and structure of the Board of Directors.
4. The election of the directors and their continuing professional education.

5. Internal controls.

The performance assessments of board members (self-evaluations or peer-to-peer evaluations) shall include the following aspects, with appropriate adjustments made on the basis of the Company's needs:

1. Their grasp of the company's goals and missions.
2. Their recognition of director's duties.
3. Their degree of participation in the company's operations.
4. Their management of internal relationships and communication.
5. Their professionalism and continuing professional education.
6. Internal controls.

Starting from the year 2024, the Company shall conduct annual performance assessments of a functional committee of the Audit Committee and the Remuneration Committee and report the results of these assessments to the TWSE.

It is advisable that the Company conduct performance assessments of a functional committee, covering the following aspects, with appropriate adjustments made on the basis of the Company's needs:

1. Their degree of participation in the company's operations.
2. Their recognition of the duties of the functional committee.
3. Improvement in the quality of decision making by the functional committee.
4. The composition of the functional committee, and election and appointment of committee members.
5. Internal control.

It is advisable for the Company to use the results of performance assessments as reference in determining compensation for individual directors, their nomination and additional office terms.

Article 45 It is advisable for the Company to establish a succession plan for the management. The development and implementation of such plan shall be periodically evaluated by the Board of Directors to ensure sustainable operation.

Article 46 The Board of Directors is advised to evaluate and monitor the following aspects of a TWSE/TPEX company's direction of operation and performance in connection with intellectual properties, to ensure the company develops an intellectual property regulatory system in accordance with the Plan-Do-Check-Act cycle:

1. Formulate intellectual property regulatory policies, objectives and systems that are slightly associated with the operational strategies.
2. Develop, implement and maintain on the basis of scale and form its regulatory systems governing the procurement, protection, maintenance and utilization of

intellectual properties.

3. Identify and provide the necessary resources sufficient to ensure effective implementation and maintenance of the intellectual property regulatory system.
4. Observe internally and externally the risks and opportunities that intellectual property regulation may present and adopt corresponding measures.
5. Plan for and implement a continuous improvement mechanism to ensure the operation and effects of the intellectual property regulatory regime meet the company's expectations.

Article 47 If a resolution of the Board of Directors violates law, regulations or the company's articles of incorporation, then at the request of shareholders holding shares continuously for a year or an independent director to discontinue the implementation of the resolution, members of the board shall take appropriate measures or discontinue the implementation of such resolution as soon as possible.

Upon discovering a likelihood that the company would suffer material damage, members of the Board of Directors shall immediately report to the Audit Committee or an independent director member of the Audit Committee in accordance with the foregoing paragraph.

Article 48 The Company shall take out directors' liability insurance with respect to liabilities resulting from exercising their duties during their terms of occupancy so as to reduce and spread the risk of material harm to the company and shareholders arising from the wrongdoings or negligence of a director.

The Company shall report the insured amount, coverage, premium rate, and other major contents of the liability insurance it has taken out or renewed for directors, at the next board meeting.

Article 49 Members of the Board of Directors are advised to participate in training courses on finance, risk management, business, commerce, accounting, law or corporate social responsibility offered by institutions designated in the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE /TPEX Listed Companies, which cover subjects relating to corporate governance upon their appointment and throughout their terms of occupancy. They shall also ensure that company employees at all levels will enhance their professionalism and knowledge of the law.

Chapter 5 Respecting Stakeholders' Rights

Article 50 The Company shall maintain channels of communication with its banks, other creditors, employees, consumers, suppliers, community, or other stakeholders of the company, respect and safeguard their legal rights and interests, and designate a

stakeholders section on its website.

When any of a stakeholder's legal rights or interests is harmed, the Company shall handle the matter in a proper manner and in good faith.

Article 51 The Company shall provide sufficient information to banks and its other creditors to facilitate their evaluation of the operational and financial conditions of the company and its decision-making process. When any of their legal rights or interest is harmed, the Company shall respond with a responsible attitude and assist creditors in obtaining compensation through proper means.

Article 52 The Company shall establish channels of communication with employees and encourage employees to communicate directly with the management, directors, or independent directors so as to reflect employees' opinions about the management, financial conditions, and material decisions of the company concerning employee welfare.

Article 53 In developing its normal business and maximizing the shareholders' interest, the Company shall pay attention to consumers' interests, environmental protection of the community, and public interest issues, and shall give serious regard to the company's social responsibility.

Chapter 5 Improving Information Transparency

Article 54 Disclosure of information is a major responsibility of the Company. The Company shall perform its obligations faithfully in accordance with the relevant laws and the related TWSE or TPEX rules.

The Company shall establish an Internet-based reporting system for public information, appoint personnel responsible for gathering and disclosing the information, and establish a spokesperson system so as to ensure the proper and timely disclosure of information about policies that might affect the decisions of shareholders and stakeholders.

Article 55 In order to enhance the accuracy and timeliness of the material information disclosed, the Company shall appoint a spokesperson and acting spokesperson(s) who understand thoroughly the company's financial and business conditions and who are capable of coordinating among departments for gathering relevant information and representing the company in making statements independently.

The Company shall appoint one or more acting spokespersons, and any designated spokesperson should be able to speak on behalf of the company independently when the primary spokesperson is unable to fulfill their duties. However, the order of

delegation should be confirmed to avoid any confusion.

In order to implement the spokesperson system, the Company shall unify the process of making external statements. It shall require the management and employees to maintain the confidentiality of financial and operational secrets and prohibit their disclosure of any such information at will.

The Company shall disclose the relevant information immediately whenever there is any change to the position of a spokesperson or acting spokesperson.

Article 56 In order to keep shareholders and stakeholders fully informed, the Company shall utilize the convenience of the Internet and set up a website containing the information regarding the company's finances, operations, and corporate governance. It is also advisable for the company to furnish the financial, corporate governance, and other relevant information in English.

To avoid misleading information, the aforesaid website shall be maintained by specified personnel, and the recorded information shall be accurate, detailed and updated on a timely basis.

Article 57 The Company shall hold an investor conference in compliance with the regulations of the TWSE or TPEX, and shall keep an audio or video record of the meeting. The financial and business information disclosed in the investor conference shall be disclosed on the Market Observation Post System (MOPS) and provided for inquiry through the website established by the company, or through other channels, in accordance with the TWSE or TPEX rules.

Article 58 The Company shall designate a section on its website to disclose the following information related to corporate governance and keep it updated:

1. Board of Directors: resumes of board members and their authority and responsibilities, as well as policies and implementation of diversity of board members.
2. Functional committees: resumes of members of functional committees and their authority and responsibilities.
3. Corporate governance related regulations: Articles of Incorporation, Rules of Procedure for Board of Directors Meetings, organizational charter of functional committees, and other corporate governance related procedures.
4. Important information related to corporate governance: such as the establishment of a corporate governance officer and related information.

Chapter 6 Supplementary Provisions

Article 59 The Company shall at all times monitor domestic and international developments in corporate governance as a basis for review and improvement of the company's own corporate governance mechanisms, so as to enhance their effectiveness.

Article 60 The establishment and amendment of these Principles are subject to the approval of the Board of Directors of the Company and shall be reported to the shareholders meeting.

Attachment 4

Remuneration paid to general directors and independent directors in the most recent year (2024)

Unit: NT\$ thousand

Position	Name	Directors remuneration						Compensation received as an employee						Sum of A, B, C, D, E, F, and G as a % of the net (loss) profit after tax (Note 2)		Compensation from the parent company or business investments other than subsidiaries		
		Remuneration (A)		Retirement pay and pensions (B)		Remuneration for directors (C)		Expenses for business execution (D)		Salaries, bonuses, and allowances (E) (Note 1)		Retirement pay and pensions (F)		Remuneration of employees (G)			The Company	All companies included in the financial statements
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	Amount paid in cash	Amount paid in shares	Amount paid in cash	Amount paid in shares			
Chairman	William Lu (Note 3)	-	-	-	-	-	9	9	7,762	7,762	-	-	-	-	7,771	-0.31%	-	
Chairman	Oneness Biotech Co., Ltd Representative: Pan-Chyr Yang	-	-	-	-	-	15	15	4,167	4,167	-	-	-	-	4,182	-0.17%	-	
Deputy Chairman	Oneness Biotech Co., Ltd Representative: Tsa-Der Lee (Note 4)	-	-	-	-	-	21	21	8,812	8,812	108	108	-	-	8,941	-0.36%	-	
Director	Oneness Biotech Co., Ltd Representative: Tu-Mu Kuo (Note 3)	-	-	-	-	-	6	6	-	-	-	-	-	-	6	-0.00%	-	
Director	Che-An Chou	-	-	-	-	-	12	12	-	-	-	-	-	-	12	-0.00%	-	
Director	Microbio Co., Ltd. Representative: Wan-Jun Chen (Note 3)	-	-	-	-	-	3	3	-	-	-	-	-	-	3	-0.00%	-	
Director	Tatshin Venture Capital Investment Co., Ltd. Representative: Yu-Sheng Lin (Note 3)	-	-	-	-	-	3	3	-	-	-	-	-	-	3	-0.00%	-	
Director	Fubon Financial Holding Venture Capital Co., Ltd Representative: Jung-Yi Huang (Note 3)	-	-	-	-	-	6	6	-	-	-	-	-	-	6	-0.00%	-	
Independent director	Ter-Tsai Lee	960	960	-	-	-	21	21	-	-	-	-	-	-	981	-0.04	-	

Position	Name	Directors remuneration						Compensation received as an employee				Sum of A, B, C, D, E, F, and G as a % of the net (loss) profit after tax (Note 2)		Compensation from the parent company or business investments other than subsidiaries									
		Remuneration (A)		Retirement pay and pensions (B)		Remuneration for directors (C)		Expenses for business execution (D)		Sum of A, B, C, and D and as a % of the net profit after tax (Note 2)		Salaries, bonuses, and allowances (E) (Note 1)			Retirement pay and pensions (F)		Remuneration of employees (G)						
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements		Amount paid in cash	Amount paid in shares	The Company	All companies included in the financial statements	Amount paid in cash	Amount paid in shares			
Independent director	Fer-Peng Lee	250	250	-	-	-	15	15	-	-	265	265	-	-	-	-	-	-	265	265	-0.01%	-0.01%	-
Independent director	Shu-Hui Chang	250	250	-	-	-	15	15	-	-	265	265	-	-	-	-	-	-	265	265	-0.01%	-0.01%	-
Independent director	Li-Ching Chen	250	250	-	-	-	15	15	-	-	265	265	-	-	-	-	-	-	265	265	-0.01%	-0.01%	-
Independent director	Chi-Yu Hsiang	250	250	-	-	-	15	15	-	-	265	265	-	-	-	-	-	-	265	265	-0.01%	-0.01%	-
Independent director	Shih-Tsung Chang	250	250	-	-	-	15	15	-	-	265	265	-	-	-	-	-	-	265	265	-0.01%	-0.01%	-
Independent director	Wan-Chin Chen(Note:3)	350	350	-	-	-	6	6	-	-	356	356	-	-	-	-	-	-	356	356	-0.01%	-0.01%	-
Independent director	Hong-Wen Lin(Note 3)	350	350	-	-	-	0	0	-	-	350	350	-	-	-	-	-	-	350	350	-0.01%	-0.01%	-

Note 1: The expenses listed include the remuneration costs recognized for employee stock options.

Note 2: Net loss after tax of the Company in 2024 was NT\$7,518,040 thousand.

Note 3: The Company held an early re-election of the 6th Board of Directors at the shareholders' meeting on May 21, 2024. The 5th Board of Directors stepped down on July 31, 2024.

Note 4: Tsu-Der Lee assumed office in the 6th Board of Directors as the representative of Omnesis BioTech Co., Ltd., a corporate director.

1. Please describe the policy, system, standards, and structure of the remuneration of Independent Directors and describe the linkage of duties and risks assumed, time invested, and other factors to the amount of remuneration:

(1) According to the requirements of the Company's "Articles of Incorporation," the Board is authorized to determine the remuneration of directors based on the level of participation in the Company's operations and value of contribution with reference to the general standards within the industry; the Articles also state that the appropriation ratio of remuneration of Directors is less than 3%.

(2) According to the requirements under the "Scope of Duties and Responsibilities of Independent Directors" of the Company, as Independent Directors are members of the Audit Committee and Remuneration Committee, a reasonable compensation different from that of the general directors may be discretionally determined, and a fixed compensation on a monthly basis may also be discretionally determined according to relevant legal procedures.

2. Except as disclosed in the above table, the remuneration received by the Company's Directors for providing services to all companies in the financial statements (such as serving as a consultant in a non-employee capacity) in the most recent year: Chairman Pan-Chyr Yang served as an advisor to the Company from January 1 to July 31, 2024, and received a total remuneration of NT\$700 thousand.

Attachment 5

Diamond Biofund Inc.

Report on Related Party Transactions in 2024

In accordance with Article 21 of the Company's "Corporate Governance Best Practice Principles," financial and business dealings with related parties shall adhere to the principles of fairness and reasonableness, with written procedures established for such operations. Major related party transactions shall be approved by the Board of Directors, and either approved or reported at the shareholders' meeting.

Relevant Information on Major Transactions in 2024:

Name and Nature of the Subject Matter	Common shares of Oneness Biotech Co., Ltd. (hereinafter referred to as "Oneness")
Counterparty	Microbio Co., Ltd. (hereinafter referred to as "Microbio ")
Purpose, Necessity, and Benefits of the Asset Disposal	<p>At the time of the Company's initial public offering, a commitment was made not to increase its holdings in Oneness shares, to mitigate the impact of cross-holdings on profit and loss. Accordingly, the Company pledged to dispose of all its holdings in Oneness—26,691,358 shares—by December 31, 2024.</p> <p>A total of 7,800,000 shares of Oneness common stock were sold to Microbio. Based on original acquisition cost plus transaction fees and securities transaction tax, the realized gain was NT\$604,226 thousand. Of this amount, a realized gain of NT\$1,071,841 thousand had already been recognized in prior years' profit and loss and carried forward to retained earnings. A realized loss of NT\$467,616 thousand was recognized in 2024 under profit or loss from financial assets measured at fair value through profit or loss.</p>
Reason for Selecting a Related Party as the Counterparty	Microbio is a major shareholder of Oneness. Public information indicated that the Company was required to dispose of all Oneness shares by the end of 2024. Microbio

	<p>expressed interest in acquiring the shares.</p> <p>The Company's principle in disposing of investee shares is to exit in a “friendly and quiet” manner. In balancing shareholders’ interests and ensuring no adverse impact on the investee company, the Company opted to quietly dispose of shares in the capital market to realize investment returns.</p> <p>As a major shareholder, Microbio understands Oneness’s value and future potential. Selecting Microbio as the counterparty aligns with the Company’s “friendly and quiet” exit strategy. On October 24, 2024, the Board of Directors resolved to sell up to 8,000,000 shares of Oneness to Microbio at a price no lower than NT\$125 per share. On October 25, 2024, the actual transaction involved 7,800,000 shares at a price of NT\$125.85 per share.</p>
Relationship with the Company	Investor applying the equity method for accounting in the Company’s financial statements.
Actual Transaction Amount	NT\$977,286 thousand represents the net proceeds from the disposal, calculated as the transaction amount of NT\$981,630 thousand minus transaction fees of NT\$1,399 thousand and securities transaction tax of NT\$2,945 thousand.

Attachment 6

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Diamond Biofund Inc.

Opinion

We have audited the accompanying financial statements of Diamond Biofund Inc. (the “Company”), which comprise the balance sheets as of December 31, 2024 and 2023, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the financial statements, including material accounting policy information (collectively referred to as the “financial statements”).

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

Basis for Opinion

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

Key Audit Matters

Key audit matter is the matter that, in our professional judgment, was of most significance in our audit of the financial statements for the year ended December 31, 2024. The matter was 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 the matter.

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

**Fair Value Measurement of Unlisted Domestic and Foreign Financial Assets
Without Open Market Quotations**

The unlisted domestic and foreign financial assets without open market quotations of the Company are measured by fair value and classified as financial assets at fair value through profit or loss. As of December 31, 2024, the balance of the unlisted domestic and foreign financial assets without open market quotations was NT\$4,514,579 thousand, which accounted for 42% of the total assets. Management assessed the financial assets at fair value through profit or loss in accordance with IFRS 9 “Financial Instruments” which involved multiple assumptions and significant unobservable inputs. The final result of accounting estimates may vary as a result of any changes in these judgments and estimates and is significant to the financial statements; therefore, we identified the fair value measurement of unlisted domestic and foreign financial assets without open market quotations as a key audit matter.

Our audit procedures performed in respect of this area included the following:

1. We obtained an understanding of the activities and processes of fair value measurement for unlisted domestic and foreign financial assets without open market quotations.
2. We assessed the rationality of evaluation methods, comparable companies, and assumptions used by management with our financial advisory specialist.
3. We obtained the inputs and calculation formulas used in the valuation model, verified their reliabilities against the relevant information and recalculated the accuracy of the valuation.

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

The engagement partners on the audits resulting in this independent auditors' report are Chin-Tsung Cheng and Meng-Chieh Chiu.

Deloitte & Touche
Taipei, Taiwan
Republic of China

February 25, 2025

Notice to Readers

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

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

DIAMOND BIOFUND INC.

BALANCE SHEETS

DECEMBER 31, 2024 AND 2023

(In Thousands of New Taiwan Dollars)

ASSETS	2024		2023	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 126,228	1	\$ 2,102,949	16
Financial assets at fair value through profit or loss - current (Notes 4, 5, 7 and 20)	1,903,881	18	7,544,183	58
Financial assets at amortized cost - current (Notes 4 and 8)	3,100,000	29	-	-
Other receivables (Notes 14 and 20)	7,742	-	2,639	-
Other current assets	1,783	-	5,996	-
Total current assets	<u>5,139,634</u>	<u>48</u>	<u>9,655,767</u>	<u>74</u>
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4, 5 and 7)	5,390,680	51	3,235,223	25
Property, plant, and equipment (Note 4)	28,616	-	1,049	-
Right-of-use assets (Notes 4 and 9)	106,378	1	123,760	1
Intangible assets (Note 4)	251	-	135	-
Other non-current assets	9,040	-	25,770	-
Total non-current assets	<u>5,534,965</u>	<u>52</u>	<u>3,385,937</u>	<u>26</u>
TOTAL	<u>\$ 10,674,599</u>	<u>100</u>	<u>\$ 13,041,704</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Accounts payable	\$ 18,909	-	\$ -	-
Other payables (Note 20)	44,091	1	50,688	-
Current tax liabilities (Notes 4 and 14)	120,682	1	-	-
Lease liabilities - current (Notes 4 and 9)	23,898	-	15,234	-
Other current liabilities	37	-	42	-
Total current liabilities	<u>207,617</u>	<u>2</u>	<u>65,964</u>	<u>-</u>
NON-CURRENT LIABILITIES				
Lease liabilities - non-current (Notes 4 and 9)	93,934	1	113,775	1
Total liabilities	<u>301,551</u>	<u>3</u>	<u>179,739</u>	<u>1</u>
EQUITY				
Share capital				
Ordinary shares	8,513,900	80	8,498,900	65
Capital surplus	3,544,136	33	3,530,013	27
Retained earnings (accumulated deficit)				
Legal reserve	833,052	8	842,767	7
Accumulated deficit	(2,518,040)	(24)	(9,715)	-
Total retained earnings (accumulated deficit)	<u>(1,684,988)</u>	<u>(16)</u>	<u>833,052</u>	<u>7</u>
Total equity	<u>10,373,048</u>	<u>97</u>	<u>12,861,965</u>	<u>99</u>
TOTAL	<u>\$ 10,674,599</u>	<u>100</u>	<u>\$ 13,041,704</u>	<u>100</u>

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

DIAMOND BIOFUND INC.

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

	2024		2023	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 12 and 20)				
Investment loss	\$ (2,228,791)	(100)	\$ (2,439,518)	(100)
OPERATING EXPENSES (Notes 13 and 20)				
General and administrative expenses	<u>180,849</u>	<u>8</u>	<u>162,232</u>	<u>7</u>
LOSS FROM OPERATIONS	<u>(2,409,640)</u>	<u>(108)</u>	<u>(2,601,750)</u>	<u>(107)</u>
NON-OPERATING INCOME AND EXPENSES				
Other income (Note 20)	2,131	-	2,414	-
Other gains and losses	(279)	-	84	-
Finance costs (Note 20)	(3,769)	-	(806)	-
Interest income	<u>15,151</u>	<u>-</u>	<u>16,235</u>	<u>1</u>
Total non-operating income and expenses	<u>13,234</u>	<u>-</u>	<u>17,927</u>	<u>1</u>
LOSS BEFORE INCOME TAX	(2,396,406)	(108)	(2,583,823)	(106)
INCOME TAX (EXPENSE) BENEFIT (Notes 4 and 14)	<u>(121,634)</u>	<u>(5)</u>	<u>412</u>	<u>-</u>
NET LOSS FOR THE YEAR	<u>(2,518,040)</u>	<u>(113)</u>	<u>(2,583,411)</u>	<u>(106)</u>
TOTAL COMPREHENSIVE LOSS FOR THE YEAR	<u>\$ (2,518,040)</u>	<u>(113)</u>	<u>\$ (2,583,411)</u>	<u>(106)</u>
LOSS PER SHARE (Note 15)				
Basic	<u>\$ (2.96)</u>		<u>\$ (3.32)</u>	
Diluted	<u>\$ (2.96)</u>		<u>\$ (3.32)</u>	

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

DIAMOND BIOFUND INC.

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

	Share Capital (Notes 4, 11 and 16)		Capital Surplus (Notes 4, 11 and 16)	Retained Earnings		Total Equity
	Shares (Thousands)	Amount		Legal Reserve (Note 11)	Unappropriated Earnings (Accumulated Deficit) (Note 11)	
BALANCE, JANUARY 1, 2023	635,000	\$ 6,350,000	\$ 12,750	\$ 762,989	\$ 3,924,621	\$ 11,050,360
Appropriation of 2022 earnings						
Legal reserve	-	-	-	79,778	(79,778)	-
Cash dividends distributed by the Company - NT\$0.2 per share	-	-	-	-	(127,000)	(127,000)
Stock dividends distributed by the Company - 18%	114,300	1,143,000	-	-	(1,143,000)	-
Net loss for the year ended December 31, 2023	-	-	-	-	(2,583,411)	(2,583,411)
Total comprehensive loss for the year ended December 31, 2023	-	-	-	-	(2,583,411)	(2,583,411)
Issuance of ordinary shares for cash	100,000	1,000,000	3,488,112	-	-	4,488,112
Employee share options issued by the Company (Notes 4 and 16)	-	-	29,151	-	(1,147)	28,004
Issuance of ordinary shares of employee share options (Notes 11 and 16)	590	5,900	-	-	-	5,900
BALANCE, DECEMBER 31, 2023	849,890	8,498,900	3,530,013	842,767	(9,715)	12,861,965
Offsetting of 2023 deficit						
Legal reserve used to cover accumulated deficit	-	-	-	(9,715)	9,715	-
Net loss for the year ended December 31, 2024	-	-	-	-	(2,518,040)	(2,518,040)
Total comprehensive loss for the year ended December 31, 2024	-	-	-	-	(2,518,040)	(2,518,040)
Employee share options issued by the Company (Notes 4 and 16)	-	-	11,675	-	-	11,675
Issuance of ordinary shares of employee share options (Notes 11 and 16)	1,500	15,000	2,448	-	-	17,448
BALANCE, DECEMBER 31, 2024	851,390	\$ 8,513,900	\$ 3,544,136	\$ 833,052	\$ (2,518,040)	\$ 10,373,048

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

DIAMOND BIOFUND INC.

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

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before income tax	\$ (2,396,406)	\$ (2,583,823)
Adjustment for:		
Depreciation expense	28,174	9,341
Amortization expense	407	511
Net loss on financial assets at fair value through profit or loss	2,229,915	2,441,762
Finance costs	3,769	806
Interest income	(15,151)	(16,235)
Dividend income	-	(2,225)
Compensation cost of employee share options	11,675	28,004
Changes in operating assets and liabilities		
Decrease (increase) in financial assets at fair value through profit or loss	1,254,930	(2,371,816)
Decrease in investment receivables	-	1,865
Decrease (increase) in other receivables	235	(25)
Decrease (increase) in other current assets	4,213	(4,114)
Increase in accounts payable	18,909	-
Decrease in other payables	(6,597)	(5,385)
Decrease in other current liabilities	(5)	(1,014)
Cash generated from (used in) operations	1,134,068	(2,502,348)
Interest received	9,813	15,347
Dividends received	-	2,225
Interest paid	(3,769)	(8)
Income tax paid	(952)	(82,849)
Net cash generated from (used in) operating activities	<u>1,139,160</u>	<u>(2,567,633)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at amortized cost	(3,200,000)	-
Proceeds from sale of financial assets at amortized cost	100,000	-
Payments for property, plant and equipment	(14,240)	(240)
Increase in refundable deposits	(2,139)	(7,123)
Payments for intangible assets	(523)	(368)
Increase in prepayments for equipment	-	(18,869)
Net cash used in investing activities	<u>(3,116,902)</u>	<u>(26,600)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of the principal portion of lease liabilities	(16,427)	(3,671)
Cash dividends paid to the owners of the Company	-	(127,000)
Proceeds from issuance of ordinary shares	-	4,488,112
Exercise of employee share options	17,448	5,900
Net cash generated from financing activities	<u>1,021</u>	<u>4,363,341</u>

(Continued)

DIAMOND BIOFUND INC.

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

	2024	2023
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(1,976,721)	1,769,108
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>2,102,949</u>	<u>333,841</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 126,228</u>	<u>\$ 2,102,949</u>

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

(Concluded)

Attachment 7

Diamond Biofund Inc.
Deficit Compensation Statement

2024

Unit: NT\$

Item	Amount
Undistributed earnings at the beginning of the year	\$ 0
Less: net loss after tax	(2,518,040,087)
Accumulated losses at the end of the year	(2,518,040,087)
Legal surplus reserve to offset a deficit	833,051,369
Capital reserve-Issuance of ordinary shares to offset a deficit	666,948,631
Losses to be compensated at the end of the year	\$ (1,018,040,087)

Attachment 8

"Articles of Incorporation" Amendments Comparison Table

Articles number	Amendment	Current provisions	Explanation
Article 21	The Company has seven to eleven directors in place, elected by the shareholders' meeting from the list of candidates through a candidate nomination system for a term of three years and may be re-elected. Of the above-mentioned number of directors, the number of independent directors shall not be fewer than 3 and shall not be less than two-third of the number of directors.	The Company has seven to eleven directors in place, elected by the shareholders' meeting from the list of candidates through a candidate nomination system for a term of three years and may be re-elected. Of the above-mentioned number of directors, the number of independent directors shall not be fewer than 3 and shall not be less than one-fifth of the number of directors.	In accordance with the listing commitment, the number of independent directors shall account for at least two-thirds of the total number of directors.
Article 30	If the Company has profits in a fiscal year, it shall distribute no less than 0.5% of the profit as employee compensation, <u>of which 1% to 5% shall be allocated specifically as remuneration for rank-and-file employees.</u> The Board of Directors will decide to distribute in the form of stock or cash. The recipients of the Company's employee compensation in stock or cash may include employees of parent or subsidiary companies that meet certain conditions. The Company may distribute no more than 3% of the aforementioned profit for the	If the Company has profits in a fiscal year, it shall distribute no less than 0.5% of the profit as employee compensation. The Board of Directors will decide to distribute in the form of stock or cash. The recipients of the Company's employee compensation in stock or cash may include employees of parent or subsidiary companies that meet certain conditions. The Company may distribute no more than 3% of the aforementioned profit for the remuneration of directors and supervisors , subject to the Board of Directors' resolution. Proposals for employee	<ol style="list-style-type: none"> 1. In compliance with Article 14, Paragraph 6 of the Securities and Exchange Act, a certain percentage of the annual earnings shall be allocated as compensation to rank-and-file employees. 2. In response to the establishment of the Audit Committee and the absence of supervisors, relevant provisions have been amended

Articles number	Amendment	Current provisions	Explanation
	<p>remuneration of directors, subject to the Board of Directors' resolution. Proposals for employee compensation and the remuneration of directors shall be reported to the shareholders' meeting. However, when the Company still has a cumulative deficit, the amount needed to cover those losses must be reserved in advance, after which employee compensation and directors' remuneration will be allocated according to the aforementioned percentages.</p>	<p>compensation and the remuneration of directors and supervisors shall be reported to the shareholders' meeting. However, when the Company still has a cumulative deficit, the amount needed to cover those losses must be reserved in advance, after which employee compensation and directors' and supervisors' remuneration will be allocated according to the aforementioned percentages.</p>	<p>accordingly.</p>
<p>Article 34</p>	<p>The Articles of Incorporation were established on January 3, 2013. The 1st amendment was made on June 20, 2014. The 2nd amendment was made on December 24, 2015. The 3rd amendment was made on April 15, 2016. The 4th amendment was made on May 25, 2018. The 5th amendment was made on December 20, 2021. The 6th amendment was made on March 31, 2022. The 7th amendment was made on June 27, 2022. The 8th amendment was</p>	<p>The Articles of Incorporation were established on January 3, 2013. The 1st amendment was made on June 20, 2014. The 2nd amendment was made on December 24, 2015. The 3rd amendment was made on April 15, 2016. The 4th amendment was made on May 25, 2018. The 5th amendment was made on December 20, 2021. The 6th amendment was made on March 31, 2022. The 7th amendment was made on June 27, 2022. The 8th amendment was</p>	<p>Amend the amendment history provisions.</p>

Articles number	Amendment	Current provisions	Explanation
	<p>made on May 30, 2023. The 9th amendment was made on May 21, 2024. <u>The 10th amendment was made on May 21, 2025.</u></p>	<p>made on May 30, 2023. The 9th amendment was made on May 21, 2024.</p>	

Attachment 9

**“Asset Acquisition and Disposal Procedures”
Amendment Comparison Table**

Article number	Amendment	Current provisions	Explanation
Article 8: Procedures for acquisition or disposal of securities investments Thereof 2. (3)	When the Company acquires a single security, in addition to the above restrictions, the executing unit shall determine based on market conditions and present an investment analysis report, <u>which shall be submitted to the Investment Review Committee. Investment proposals approved by the Investment Review Committee</u> with an investment amount of less than NT\$300 million must be approved by the Chairman and reported at the next Board meeting. For investments of NT\$300 million or more, approval must be obtained from the Audit Committee and the Board of Directors.	When the Company acquires a single security, in addition to the above restrictions, the executing unit shall determine based on market conditions and present an investment analysis report. Investments amounting to less than NT\$300 million must be approved by the Chairman and reported at the next Board meeting. For investments of NT\$300 million or more, approval must be obtained from the Investment Review Committee, the Audit Committee, and the Board of Directors.	To enhance the review function of the Investment Review Committee, the approval authority for securities acquisition transactions has been revised.
Article 8: Procedures for acquisition or disposal of securities investments Thereof 2. (4)	When the Company disposes of a single security, in addition to the above restrictions, the executing unit shall determine based on market conditions and present an investment analysis report, <u>which</u>	When the Company disposes of a single security, in addition to the above restrictions, the executing unit shall determine based on market conditions and present an investment analysis report.	To enhance the review function of the Investment Review Committee, the approval authority for securities disposal transactions has been revised.

Article number	Amendment	Current provisions	Explanation
	<p><u>shall be submitted to the Investment Review Committee. Investment proposals approved by the Investment Review Committee</u> with unrealized profit (loss) amounts less than NT\$300 million must be approved by the Chairman and reported at the next Board meeting. For transactions with amounts or unrealized profit (loss) of NT\$300 million or more, approval must be obtained from the Audit Committee, and the Board of Directors.</p>	<p>Transactions with unrealized profit (loss) amounts less than NT\$300 million must be approved by the Chairman and reported at the next Board meeting. For transactions with amounts or unrealized profit (loss) of NT\$300 million or more, approval must be obtained from the Investment Review Committee, the Audit Committee, and the Board of Directors.</p>	
<p>Article 8: Procedures for acquisition or disposal of securities investments Thereof 3. (1)</p>	<p>iii. The decision-making authority mentioned in the previous two items refers to: for disposals, <u>upon obtaining approval from the Investment Review Committee,</u> investment cases where the transaction amount and unrealized profit amount are below NT\$300 million shall be approved by the Chairman and reported at the most recent Board meeting; investment cases where the</p>	<p>iii. The decision-making authority mentioned in the previous two items refers to: for disposals, investment cases where the transaction amount and unrealized profit amount are below NT\$300 million shall be approved by the Chairman and reported at the most recent Board meeting; investment cases where the transaction amount or unrealized profit amount is NT\$300 million or above must be submitted</p>	<p>To strengthen the review function of the Investment Review Committee, the approval authority for take-profit transactions of listed investments (e.g. TWSE/TPEX) has been revised.</p>

Article number	Amendment	Current provisions	Explanation
	transaction amount or unrealized profit amount is NT\$300 million or above must be submitted for approval by the Audit Committee and Board of Directors.	for approval by the Investment Review Committee , the Audit Committee, and Board of Directors.	
Article 8: Procedures for acquisition or disposal of securities investments Thereof 3. (2)	For investments of non-listed companies (including emerging stock), <u>the proposals must be approved by the Investment Review Committee.</u> The execution will depend on the transaction amount and unrealized profit amount, according to the decision-making authority. Investment cases where the transaction amount and unrealized profit amount are below NT\$300 million shall be approved by the Chairman and reported at the most recent Board meeting; investment cases where the transaction amount or unrealized profit amount is NT\$300 million or above must be submitted for approval by the Audit Committee and Board of Directors.	For investments of non-listed companies (including emerging stock), the execution will depend on the transaction amount and unrealized profit amount, according to the decision-making authority. Investment cases where the transaction amount and unrealized profit amount are below NT\$300 million shall be approved by the Chairman and reported at the most recent Board meeting; investment cases where the transaction amount or unrealized profit amount is NT\$300 million or above must be submitted for approval by the Investment Review Committee , the Audit Committee, and Board of Directors.	To strengthen the review function of the Investment Review Committee, the approval authority for take-profit transactions of unlisted (including Emerging Stock Board) investment cases has been revised.

Article number	Amendment	Current provisions	Explanation
<p>Article 8: Procedures for acquisition or disposal of securities investments Thereof 4. (1)</p>	<p>iii. The decision-making authority mentioned in the previous two items refers to: for disposals, <u>upon obtaining approval from the Investment Review Committee,</u> investment cases where the transaction amount and unrealized profit amount are below NT\$300 million shall be approved by the Chairman and reported at the most recent Board meeting; investment cases where the transaction amount or unrealized profit amount is NT\$300 million or above must be submitted for approval by the Audit Committee and Board of Directors.</p>	<p>iii. The decision-making authority mentioned in the previous two items refers to: for disposals, investment cases where the transaction amount and unrealized loss amount are below NT\$300 million shall be approved by the Chairman and reported at the most recent Board meeting; investment cases where the transaction amount or unrealized loss amount is NT\$300 million or above must be submitted for approval by the Investment Review Committee, Audit Committee, and Board of Directors.</p>	<p>To strengthen the review function of the Investment Review Committee, the approval authority for stop-loss transactions of listed investments (e.g. TWSE/TPEX) has been revised.</p>
<p>Article 8: Procedures for acquisition or disposal of securities investments Thereof 4. (2)</p>	<p>iii. When disposing of investment of non-listed companies, <u>the proposals must be approved by the Investment Review Committee.</u> The decision-making authority will be based on the transaction amount and unrealized loss amount. For investment</p>	<p>iii. When disposing of investment of non-listed companies, the decision-making authority will be based on the transaction amount and unrealized loss amount. For investment cases where the transaction amount and unrealized loss amount are below NT\$300 million,</p>	<p>To strengthen the review function of the Investment Review Committee, the approval authority for stop-loss transactions of unlisted (including Emerging Stock Board) investment cases has been revised.</p>

Article number	Amendment	Current provisions	Explanation
	<p>cases where the transaction amount and unrealized loss amount are below NT\$300 million, approval must be obtained from the Chairman and reported at the most recent Board meeting; for investment cases where the transaction amount or unrealized loss amount is NT\$300 million or above, approval must be obtained from the Audit Committee and Board of Directors before proceeding.</p>	<p>approval must be obtained from the Chairman and reported at the most recent Board meeting; for investment cases where the transaction amount or unrealized loss amount is NT\$300 million or above, approval must be obtained from the Investment Review Committee, the Audit Committee, and Board of Directors before proceeding.</p>	

Attachment 10

List of Directors Removed from Non-competition

Category of candidate	Name of candidate	Name of the company and job title held concurrently
Chairman	Representative of Oneness Biotech Co., Ltd.: Pan-Chyr Yang	Independent director, Realtek Semiconductor Corp. Director, Taishin Life Insurance Co., Ltd. Director, Everbright Biofund Inc.
Director	Representative of Oneness Biotech Co., Ltd.: Tsu-Der Lee	Director, Microbio Co., Ltd. Director, SISSCA Co., Ltd.
	Che-An Chou	Director, Sun Biofund Inc. Director, Jing Ying Investment Co., Ltd.
Independent director	Fei-Peng Lee	Director, Xi Yue Biomedicine Inc.
	Shih-Tsung Chang	Independent director, Arima Lasers Corporation

Appendix 1

Shareholder Meeting Conference Rules

Article 1 Unless otherwise stipulated by laws or regulations, the Company's Rules of Procedure for Shareholders' Meetings shall prevail.

Article 2 Unless otherwise provided by law or regulation, the Company's shareholders' meetings shall be convened by the Board of Directors.

When the Company convenes the shareholders' meeting by video conference, it shall be specified in the Articles of Incorporation and approved by a resolution of the Board of Directors, unless otherwise stipulated by Regulations Governing the Administration of Shareholder Services of Public Companies, and the video conference should be agreed upon by a majority vote (more than half of those attending) at a Board of Directors attended by over two-thirds of the directors.

Changes to the method of convening the shareholders' meeting shall be subject to a resolution by the Board of Directors and shall be made no later than before the notice of the shareholders' meeting is sent.

The company shall, 30 days prior to the convening date of an annual general meeting of shareholders, or within 15 days prior to the convening date of a special shareholders' meeting, prepare electronic files of the meeting announcement, proxy form, explanatory materials relating to proposals for ratification, matters for deliberation, election or dismissal of directors or supervisors, and other matters on the shareholders' meeting agenda, and upload them to the Market Observation Post System (MOPS). 21 days before a company is to convene an annual general meeting of shareholders, or 15 days before it convenes a special shareholders' meeting, it shall prepare an electronic file of the shareholders' meeting agenda handbook and the supplemental materials referred to in the preceding paragraph, and upload it to MOPS. However, the paid-in capital of the Company reached NT\$10 billion or more as of the last day of the most recent fiscal year, or in which the aggregate shareholding percentage of foreign investors and Mainland Chinese investors reached 30% or more as recorded in the shareholders' register at the time of holding of the annual general meeting of shareholders in the most recent fiscal year, it shall upload the aforesaid electronic file by 30 days prior to the day on which the annual general meeting of shareholders is to be held. At least 15 days before the date of the shareholders' meeting, the Company shall have prepared the shareholders' meeting agenda handbook and supplementary materials and made them available for review by shareholders at any time. The meeting agenda handbook and supplementary materials shall also be displayed at the Company and the shareholder services agent designated thereby and should be distributed on-site at the shareholders' meeting.

The Company shall provide handbook and supplementary materials mentioned in the preceding paragraph to shareholders on the day of the shareholders' meeting in the following methods:

1. When a physical shareholders' meeting is convened, such materials shall be distributed on-site at the shareholders' meeting.
2. When a physical shareholders' meeting is convened, supplemented by a video conference, such materials shall be distributed on-site at the shareholders' meeting, and an electronic file of such materials shall be uploaded to the video conference platform.
3. When a shareholders' meeting is convened by video conference, an electronic file of such materials shall be uploaded to the video conference platform.

The reasons for convening a shareholders' meeting shall be specified in the meeting notice and the public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of the removal of the non-compete clause for the directors, capitalization of earnings, capitalization of legal reserve, dissolution, merger, or demerger of the Company, or any matter under Article 185, paragraph 1 of the Company Act; Articles 26-1 and 43-6 of the Securities and Exchange Act, and Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, shall be set out and the essential contents explained in the notice of the shareholders' meeting. None of the above matters may be raised by an extempore motion.

Where the re-election of all directors and their inauguration date are stated in the notice of the shareholders' meeting, after the completion of the re-election in said meeting, such inauguration date may not be altered by any extempore motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of outstanding shares may submit to the Company a proposal for discussion at an annual general meeting of shareholders. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. A shareholder's proposal in alignment with any circumstance under any subparagraph of paragraph 4 of Article 172-1 of the Company Act may not be included in the meeting agenda by the Board of Directors. A shareholder may propose a recommendation for urging the Company to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before an annual general meeting of shareholders is held, the Company shall publicly announce its acceptance of shareholders' proposals in

writing or electronically and the location and time period for their submission; the period for acceptance of shareholders' proposals may not be fewer than 10 days.

Each of such proposals is limited to 300 characters, and no proposal containing more than 300 characters will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the annual general meeting of shareholders and take part in the discussion of the proposal.

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

Article 3 For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

Each shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to the Company at least five days before the date of the shareholders' meeting. When a duplicate proxy form is served, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy form.

Once a proxy form is received by the Company, if the shareholder wishes to attend the shareholders' meeting in person, a written proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting, otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

Once the proxy form is received by the Company, in the case that the shareholder intends to attend the shareholders' meeting by video conference, a written proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting, otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

Article 4 The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to independent directors' opinions with respect to the place and time of the meeting.

When the Company convenes a shareholders' meeting by video conference, it is not subject to the restriction on the venue of the meeting under the preceding paragraph.

Article 5 The Company shall specify in the shareholders' meeting notice the shareholders', solicitors', and proxies' (hereinafter referred to as shareholders') sign-in time and location and any other relevant matters to be noted.

The time at which shareholders' sign-in begins, as stated in the preceding paragraph,

shall be at least 30 minutes prior to the time the meeting commences. The sign-in location place shall be clearly marked and staffed with a sufficient number of suitable personnel. When the shareholders' meeting is convened by video conference, the sign-in process shall begin on the video conference platform 30 minutes before the meeting commences. Shareholders who have completed the sign-in shall be deemed to have attended the shareholders' meeting in person.

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

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

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

When the government or a juridical person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juridical person is appointed to attend as a proxy, it may designate only one person to represent it in the meeting.

When the shareholders' meeting is convened by video conference, shareholders who wish to attend by video conference shall register with the Company two days prior to the shareholders' meeting.

If the shareholders' meeting is convened by video conference, the Company shall upload the meeting agenda handbook, annual report, and other relevant materials to the video conference platform at least 30 minutes prior to the start of the meeting and continue to disclose them till the end of the meeting.

Article 5-1 When the Company convenes the shareholders' meeting by video conference, the information below shall be stated in the meeting notice:

1. Shareholders' methods of participating in the video conference and exercising their rights.
2. The response to the obstacles to the video conference platform or to the participation in the video conference due to natural disasters, incidents, or other force majeure events shall include at least the following:
 - (1) The time and the date of the next meeting when the meeting needs to be postponed or resumed as such obstacles cannot be resolved.
 - (2) Shareholders who did not register to participate in the original shareholders'

meeting by video conference shall not participate in the meeting to be postponed or resumed.

- (3) When a physical shareholders' meeting is convened, supplemented by a video conference, if the video conference cannot continue, after the number of shares in attendance through the video conference is deducted, the total number of shares in attendance at the physical shareholders' meeting reaches the number as required by law, the shareholders' meeting shall continue. For shareholders participating by video conference, the number of their shares shall be included in the total number of shares in attendance, and they shall be deemed to abstain for all motions resolved at the shareholders' meeting.
- (4) The handling method in the event that the resolution results of all motions have been announced, while extempore motions have not been resolved.

3. When a shareholders' meeting is to be convened by video conference, appropriate alternatives to shareholders who have difficulty participating in the meeting by video means shall be specified. Except for the circumstances specified in paragraph 6 of Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the company shall provide at least the necessary equipment and assistance for shareholders to connect, and shall specify the time period which shareholders may apply to the company and other related matters that should be noted.

Article 6 If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman. When the Chairman is on leave or for any reason and unable to exercise the powers as the chair, the Vice Chairman shall act as the chair; when the Vice Chairman is on leave or for any reason and unable to exercise the powers as the chair, the Chairman shall appoint one of the executive directors to act as the chair; when there is no Executive Directors, the Chairman shall appoint one of the directors to act as the chair. Where the Chairman fails to not make such a designation, the executive directors or the directors shall select from among themselves one person to serve as the chair.

When a serves as the chair, as referred to in the preceding paragraph, the executive directors or director shall have held that position for six months or more with great understanding of the Company' s financial position and business conditions. The same shall apply for a representative of a juridical person director to serve as the chair.

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

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

The Company may appoint its attorneys, CPAs, or relevant persons retained by it to attend a shareholders' meeting in a non-voting capacity.

Article 7 The Company, from the beginning of shareholders' sign-in, shall make an uninterrupted audio and video recording of the sign-in procedure, the proceedings of the shareholders' meeting, and the voting and vote counting procedures.

The audio and video recordings in the preceding paragraph shall be kept 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.

If a shareholders' meeting is convened by video conference, the Company shall keep records of shareholders' registration, sign-in, questions raised, and voting and the Company's vote counting results and retain the records, while making an uninterrupted audio and video recording of the entire video conference.

The above-mentioned materials and audio and video recordings shall be properly kept by the Company during the period of its existence, and the audio and video recordings shall be provided to those who are entrusted to handle the video conference affairs for storage.

If a shareholders' meeting is convened by video conference, the Company is advised to make an audio and video recording of the back-end interface of the video conference platform.

Article 8 Attendance at shareholders' meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be counted according to the shares indicated in the sign-in book or the sign-in cards handed in and the sign-in record on the video conference platform plus the number of shares whose voting rights are exercised in writing or by electronic means.

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of non-voting shares and number of shares in attendance. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If attending shareholders still represent less than one third of the total number of issued shares after two postponements, the chair shall declare the meeting adjourned. If a shareholders' meeting is convened by video conference, the Company shall also declare the meeting adjourned on the video conference platform.

If there are not enough shareholders representing at least one third of issued shares attending the meeting after two postponements, tentative resolutions may be passed in

accordance with Article 175, paragraph 1 of the Company Act. Shareholders shall be notified of the tentative resolutions, and another shareholders' meeting will be convened within one month. If a shareholders' meeting is convened by video conference, shareholders who wish to attend by video conference shall re-register with the Company in accordance with Article 5.

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

Article 9 If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. Votes shall be cast on the proposals on the agenda one by one (including extempore motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution by the shareholders' meeting. The provisions of the preceding paragraph apply *mutatis mutandis* to a shareholders' meeting convened by a party with the power to convene other than the Board of Directors.

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

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

Article 10 Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, their shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

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

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

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

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

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

If a shareholders' meeting is convened by video conference, shareholders who participate by video conference may ask questions in text on the video conference platform after the chair calls the meeting to order and before the chair declares the meeting adjourned. The number of questions raised by each shareholder for each motion shall not exceed two, each question shall be limited to 200 characters, and the provisions of paragraphs 1 to 5 shall not apply.

If such questions in the preceding paragraph are not in violation of the regulations or not outside the scope of the motions, it is advised to disclose such questions on the video conference platform.

Article 11 Votes cast at shareholders' meetings shall be calculated based on numbers of shares.

With respect to resolutions by a shareholders' meeting, the number of shares held by a shareholder without voting rights shall not be calculated as part of the total number of outstanding shares. When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item and may not exercise voting rights as a proxy for any other shareholder.

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

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

Article 12 Shareholders are entitled to one vote per share; however, those who are restricted or have no voting rights as listed in Article 179, paragraph 2 of the Company Act are exempted from this restriction.

When the Company holds a shareholders' meeting, it shall adopt the exercise of voting rights by electronic means and may adopt the exercise of voting rights by

correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. A shareholder's exercise of voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived their rights with respect to the extempore motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extempore motions and amendments to original proposals.

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

After shareholders exercise their voting rights in writing or by electronic means, if they wish to attend the shareholders' meeting in person or by video conference, they shall serve a declaration of intent to retract the voting rights already exercised under the preceding paragraph two days before the shareholders' meeting in the same manner in which the voting rights were exercised; otherwise the voting rights exercised in writing or by electronic means shall prevail. If the shareholder exercises the voting right in writing or by electronic means and appoints a proxy with a proxy form to attend the shareholders' meeting, the voting right exercised by the attending proxy at the meeting shall prevail.

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

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

Scrutineers and vote counting personnel for the voting on proposals shall be appointed by the chair, provided that all scrutineers be shareholders of the Company. Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting and recorded.

When a shareholders' meeting is convened by video conference, shareholders participating by video conference shall vote on various motions and election(s) on the video conference platform after the chair calls the meeting to order. They shall complete the voting before the chair declares the voting closed, otherwise they shall be deemed to have waived their voting rights.

When a shareholders' meeting is convened by video conference, after the chair declares the voting closed, the votes shall be counted at one go, and the voting and election results shall be announced.

If a shareholders' meeting is convened, supplemented by a video conference, shareholders who have registered to attend the shareholders' meeting by video conference in accordance with Article 6, intend to attend the physical shareholders' meeting in person, shall rescind the registration in the same manner as the registration two days before the shareholders' meeting, otherwise they can only attend the shareholders' meeting by video conference.

Those who exercise their voting rights in writing or by electronic means without retracting their declaration of intention and participate in the shareholders' meeting by video conference shall not exercise their voting rights on the same motions, propose revision of the same motions, or exercise their voting rights for revised motions, except for extempore motions.

Article 13 The election of directors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and those failed to be elected and the numbers of votes they won.

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 14 Matters relating to the resolutions by a shareholders' meeting shall be recorded in the meeting minutes, signed or stamped by the chair, and distributed to all shareholders within 20 days after the meeting. The meeting minutes may be recorded and distributed by electronic means.

The distribution of the meeting minutes referred to in the preceding paragraph may be carried out by posting on the MOPS.

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

When a shareholders' meeting is convened by video conference, the minutes of the shareholders' meeting shall contain the start and end time of the shareholders' meeting, the method of convening the meeting, the names of the chair and the meeting taker, as well as the response method and the response situation when any natural disasters, accidents, or other force majeure events have obstructed the video conference platform or the participation in the video conference in addition to the matters that shall be recorded in accordance with the preceding paragraph.

When a shareholders' meeting is convened by video conference, the Company shall proceed as per the preceding paragraph and shall specify the alternative measures provided to shareholders who have difficulty participating in the video conference in the minutes of the shareholders' meeting.

Article 15 The Company shall, on the day of the shareholders' meeting, compile a statistical statement in the prescribed format and disclose the number of shares solicited by the solicitor, the number of shares represented by the proxies, and the number of shares in attendance in writing or by electronic means clearly on-site at the shareholders' meeting. When a shareholders' meeting is convened by video conference, the Company shall upload the aforementioned information to the video conference platform at least 30 minutes before the start of the meeting and continue to disclose it till the end of the meeting.

When a shareholders' meeting is convened by video conference, when the chair calls the meeting to order, the total number of shares in attendance shall be disclosed on the video conference platform. The same shall apply if the total number of shares and voting rights in attendance are counted during the meeting.

If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or Taiwan Stock Exchange Corporation's (Taipei Exchange) regulations, the Company shall upload the content of such resolution to the MOPS prior to a deadline.

Article 16 Staff handling administrative affairs of a shareholders' meeting shall wear an identification badge or an armband.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification badge or an armband, reading "Proctor."

At the place of a shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

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

Article 17 When a meeting is in progress, the chair may announce a break based on time

considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

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

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

Article 18 When a shareholders' meeting is convened by video conference, the Company shall immediately disclose the voting results and election results of various motions on the video conference platform in accordance with the regulations and shall continue to disclose for at least 15 minutes after the chair declares the meeting adjourned.

Article 19 When a shareholders' meeting is convened by video conference, the chair and the minute taker shall be at the same location in Taiwan, and the chair shall disclose the address of the place when the meeting is called to order.

Article 20 When a shareholders' meeting is convened by video conference, the Company may allow shareholders to perform a simple test of the connection before the meeting commences and provide relevant services immediately before and during the meeting to assist with any technical communication problems.

When a shareholders' meeting is convened by video conference the chair shall, when calling the meeting to order, announce that there is no need for postponement or resumption of the meeting as stipulated in Article 44-24, paragraph 24 of the Regulations Governing the Administration of Shareholder Services of Public Companies; and that the requirement on the date of the meeting postponed or resumed within five days due to any natural disasters, accidents, or other force majeure events that have obstructed the video conference platform or the participation in the video conference for more than 30 minutes under Article 182 of the Company Act shall not apply before the chair declares the meeting adjourned.

In the event of any incident in the preceding paragraph that caused the meeting to be postponed or resumed, shareholders who have not registered to participate in the original shareholders' meeting by video conference shall not participate in the meeting postponed or resumed.

For the meeting to be postponed or resumed under paragraph 2, shareholders who have registered to participate in the original shareholders' meeting by video conference and have completed the registration but fail to participate in said meeting, the number of shares in attendance and the voting rights and voting rights for elections exercised at the original shareholders' meeting shall be included in the total number of attending shareholders' shares, voting rights, and voting rights for elections at the meeting postponed or resumed.

When a shareholders' meeting is postponed or resumed in accordance with paragraph 2, the motions for which the voting and counting of votes have been completed and the voting results or the list of elected directors have been announced, do not need to be discussed or resolved again.

When the Company convenes a shareholder's meeting, along with a video conference held at the same time, if the video conference cannot continue as under paragraph 2, after the number of shares in attendance through the video conference is deducted, the total number of shares in attendance at the physical shareholders' meeting reaches the number as required by law, the shareholders' meeting shall continue. There is no need to postpone or resume the meeting in accordance with paragraph 2.

When the meeting shall continue as in the preceding paragraph, for shareholders participating by video conference, the number of their shares shall be included in the total number of shares in attendance; however, they shall be deemed to abstain for all motions resolved at the shareholders' meeting.

When the Company postpones or resumes the meeting in accordance with paragraph 2, it shall handle the relevant matters in accordance with the provisions set forth in Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies, and relevant preparations shall be made as per the date of the original shareholders' meeting and the provisions of this article.

Based on the period under Article 12, second-half paragraph and Article 13, paragraph 3 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies; Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall postpone or resume the shareholders' meeting at a date as per paragraph 2.

Article 21 When the Company convenes a shareholders' meeting by video conference, it shall provide appropriate alternatives to shareholders who have difficulty attending the shareholders' meeting by video conference. Except for the circumstances specified in paragraph 6 of Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the company shall provide at least the necessary equipment and assistance for shareholders to connect and shall specify the time period which shareholders may apply to the company and other related matters that should be noted.

Article 22 These Rules and all amendments thereto shall take effect upon ratification by a shareholders' meeting.

Appendix 2

Articles of Incorporation of Diamond Biofund Inc.

(Before Amendment)

Chapter 1 General Provisions

- Article 1 The Company is incorporated in accordance with the Company Act and named 鑽石生技投資股份有限公司. The English name is Diamond Biofund Inc.
- Article 2 The Company specializes in investments in the biotechnology and pharmaceutical-related industries, with business scope as follows:
1. F107200 Wholesale of Chemical Feedstock
 2. F601010 Intellectual Property Rights
 3. IG01010 Biotechnology Services
 4. IG02010 Research and Development Service
 5. IZ99990 Other Industrial and Commercial Services
 6. I102010 General Investment Consulting
 7. I103060 Management Consulting
 8. H202010 Venture Investment
- Article 3 The Company may serve as a limited liability shareholder in other companies, and the total investment amount shall not be subject to the restriction of forty percent of the paid-in capital of the Company as stipulated in Article 13 of the Company Act.
- Article 4 The Company may provide endorsements and guarantees as necessary for its business operations.
- Article 5 The Company is headquartered in Taipei City and may establish branches at home and abroad after a resolution is adopted by the Board of Directors when necessary.
- Article 6 The method of announcement by the Company shall be conducted in accordance with the provisions of Article 28 of the Company Act.

Chapter 2 Shares

- Article 7 The Company's total authorized capital is NT\$10 billion, divided into 1 billion shares at NT\$10 per share, and the Board of Directors is authorized to issue the unissued shares in installments
- The total capital in paragraph 1 includes NT\$1 billion, divided into 100 million shares at NT\$10 per share, which are reserved for the issuance of employee stock warrants, and the Board of Directors is authorized to issue in installments

Article 8 If the Company intends to issue employee stock options at a price lower than the market price, there must be attendance representing more than half of the total number of issued shares, and the proposal must be approved by at least two-thirds of the voting rights of the attending shareholders. The issuance may be processed in installments within one year from the date of the shareholders' meeting resolution.

Article 9 The Company, if intending to repurchase its shares and transfer them to employees at a price lower than the average repurchase price, must comply with relevant regulations. This requires the attendance of shareholders representing more than half of the total issued shares at the most recent shareholders' meeting, with at least two-thirds of those present with voting rights agreeing to the transfer.

The Company may grant restricted stock awards and employee stock options to employees of parent or subsidiary companies who meet certain criteria.

The shares repurchased by the Company may also be transferred to employees of parent or subsidiary companies that meet certain conditions.

Article 10 The Company issues shares in book-entry form in accordance with Article 161-2 of the Company Act.

Article 11 The Company's share operations are conducted in accordance with the "Regulations Governing the Administration of Shareholder Services for Public Companies" and other relevant regulations issued by the securities regulatory authority.

Article 12 Changes to the shareholder register shall be suspended within the period specified by Article 165 of the Company Act.

Chapter 3 Shareholder Meeting

Article 13 Shareholders' meetings are classified into two types: the annual general meeting of shareholders and the special shareholders' meeting. The annual general meeting of shareholders shall be held at least once every year and convened within six months after the end of each fiscal year by the Board of Directors as required by law. The special shareholders' meeting shall be convened in accordance with the law when necessary.

When the Company's shareholders' meeting is convened, it may be held by video conference or in other methods announced by the Ministry of Economic Affairs.

Article 14 A shareholder may appoint a proxy to attend a shareholders' meeting on their behalf by issuing a power of attorney stating therein the scope of power authorized to the proxy.

The procedures for shareholders to delegate attendance at the shareholders' meeting shall be conducted in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholders' Meetings of Public Companies" issued by the competent authority, unless otherwise specified by the Company Act.

Article 15 The Company's shareholders are entitled to one vote per share, except for shares that do not have voting rights as specified by relevant laws and regulations.

When convening a shareholders' meeting, voting rights may be exercised in writing or electronically; the method of exercising these rights shall be specified in the notice of the shareholders' meeting.

The Company shall include electronic voting as one of the channels for shareholders to exercise their voting rights.

Article 16 Unless otherwise provided by the Company Act, resolutions by the shareholders' meeting shall be adopted with the approval of the attending shareholders who represent more than half of the voting rights in attendance at a shareholders' meeting attended by shareholders representing more than half of the total number of outstanding shares.

Article 17 The shareholders' meeting shall be convened by the Board of Directors, with the Chairman serving as the presiding officer, unless otherwise specified by the Company Act.

Article 18 Resolutions of the shareholders' meeting shall be recorded in minutes, signed or sealed by the presiding officer, and distributed to all shareholders within twenty days after the meeting. These minutes shall be permanently retained for the duration of the Company's existence. The preparation and distribution of the minutes may be conducted electronically in accordance with Article 183 of the Company Act.

After the Company goes public, the distribution of the minutes may be carried out through announcements.

Article 19 If the Company intends to delist its shares from public issuance, it must obtain a resolution from the shareholders' meeting, and no changes may be made during the period traded on Emerging Stock Board or listed on TWSE.

Article 20 When the Company is organized by a single government or institutional shareholder, the powers of the shareholders' meeting shall be exercised by the Board of Directors, and the provisions of this Articles of Incorporation regarding the shareholders' meeting shall not apply.

Chapter 4 Board of Directors

Article 21 The Company has seven to eleven directors in place, elected by the shareholders' meeting from the list of candidates through a candidate nomination system for a term of three years and may be re-elected. Of the above-mentioned number of directors, the number of independent directors shall not be fewer than 3 and shall not be less than one-fifth of the number of directors. The professional qualifications, shareholding, restrictions on concurrent positions, nomination and selection methods, and other matters to be complied with for independent directors shall be handled in accordance with the relevant regulations of the competent securities authority. The Company may purchase liability insurance for directors, covering the scope of business within which they are potentially liable for damages during their term of office.

Article 22 The Board of Directors shall be formed by the directors and elect a chairman from among the directors by a majority vote at a meeting attended by over two-thirds of the

directors. The Company may appoint a vice chairman, who shall be elected by the Board of Directors in the same manner. The chairman represents the Company externally.

Article 23 The reason for the convening of the Board of Directors shall be stated in a meeting notice, which shall be sent to the directors seven days in advance. However, in the event of an emergency, such may be convened at any time. The notice of the convening of the Board of Directors can be sent to all directors in writing or by E-mail or fax.

Article 24 In case the chairman is on leave or can not exercise his power and authority for any cause, his substitute shall be handled in accordance with Article 208 of the Company Act. If convened by someone other than the Chairman, the presiding officer shall be the person who convened the meeting. If there are two or more convening parties, they shall mutually designate one person to serve as the presiding officer. The Company's Board meeting may be held by video conference. Directors who participate in the meeting by video conference are deemed to be present in person.

Article 25 The Company may establish an Audit Committee and other functional committees, whose bylaws and the exercise of their powers shall be approved by the Board of Directors. In accordance with Article 14-4 of the Securities and Exchange Act, the Audit Committee shall be composed entirely of independent directors. The Audit Committee or its members shall be responsible for exercising the supervisory powers as stipulated by the Company Act, the Securities and Exchange Act, and other relevant regulations.

Article 26 The remuneration of all directors is authorized to be determined by the Board of Directors based on their level of participation and contribution to the Company's operations, while also considering the Company's operational performance and industry standards, regardless of whether there are profits or losses.

Article 27 If a director is unable to attend the meeting due to a specific reason, they may issue a power of attorney, stating therein the scope of power authorized for the agenda, and appoint another director to attend the meeting as a proxy and exercise voting rights on all matters presented at the meeting. However, each director may serve as a proxy for one director only.

Chapter 5 Managers

Article 28 The Company may appoint several managers, whose appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Chapter 6 Accounting

Article 29 At the end of each fiscal year which runs from January 1 to December 31, the Board of Directors shall prepare the documents below and submit them to the general meeting of shareholders for approval in accordance with the law:

1. Business report
2. Financial statements
3. Proposal for earnings distribution or deficit compensation.

Article 30 If the Company has profits in a fiscal year, it shall distribute no less than 0.5% of the profit as employee compensation, which the Board of Directors will decide to distribute in the form of stock or cash. The recipients of the Company's employee compensation in stock or cash may include employees of parent or subsidiary companies that meet certain conditions. The Company may distribute no more than 3% of the aforementioned profit for the remuneration of directors and supervisors, subject to the Board of Directors' resolution. Proposals for employee compensation and the remuneration of directors and supervisors shall be reported to the shareholders' meeting.

However, when the Company still has a cumulative deficit, the amount needed to cover those losses must be reserved in advance, after which employee compensation and directors' and supervisors' remuneration will be allocated according to the aforementioned percentages.

Article 31 Where the Company has profits in a fiscal year, the profit shall be first used for paying taxes, offsetting the cumulative deficit, setting aside 10% of the remaining profit as a legal reserve, setting aside an amount for or reversing a special reserve in accordance with the laws and regulations, if there is an insufficient allocation for the "net increase in fair value of accumulated investment properties" and "net decrease in accumulated other equity," the same amount shall be allocated from retained earnings prior to the distribution of profits. If there is still a shortage, an amount shall be provided from the current net income after tax plus the amount of items other than the current net income after tax included in the current undistributed earnings. However, if the statutory surplus reserve has reached the Company's paid-in capital, no further allocation is required. The remaining balance, along with accumulated undistributed earnings, shall be proposed by the Board of Directors for the distribution of dividends to shareholders, subject to approval at the shareholders' meeting.

Article 32 In the Board of Directors' earnings distribution proposal, 10%~100% of the distributable earnings for the current period shall be allocated as shareholders' dividends and bonuses. However, when the dividend per share from the distributable earnings is less than NT\$0.5, the earnings may not be distributed.

As the Company's business is in venture capital and biotechnology industry, and its current investment targets are in a growth phase. Therefore, it is necessary to retain earnings to meet the funding needs for operational growth and investment requirements. In principle, a balanced dividend policy shall be adopted, with stock and cash dividends mixed, and cash dividends shall not be less than 10% of the total dividends to be distributed.

Article 33 If there are any matters not specified in the Articles of Incorporation, it shall be handled in accordance with the Company Act.

Article 34 The Articles of Incorporation were formulated on January 3, 2013.

The 1st amendment was made on June 20, 2014.

The 2nd amendment was made on December 24, 2015.

The 3rd amendment was made on April 15, 2016.

The 4th amendment was made on May 25, 2018.

The 5th amendment was made on December 20, 2021.

The 6th amendment was made on March 31, 2022.

The 7th amendment was made on June 27, 2022.

The 8th amendment was made on May 30, 2023.

The 9th amendment was made on May 21, 2024.

Appendix 3

Assets Acquisition and Disposal Procedures

(Before Amendment)

Article 1 Purpose

To protect assets and duly disclose information, these Procedures have been particularly formulated.

Article 2 Legal Basis

These Procedures have been formulated in accordance with Article 36-1 of the Securities and Exchange Act (hereinafter referred to as “the Act”) and the relevant provisions of the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies”.

Article 3 Scope of Assets

1. Securities: Stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.
2. Real property (including land, houses and buildings, investment property, and construction enterprise inventory) and equipment.
3. Membership certificates.
4. Intangible assets: Patents, copyrights, trademarks, and franchise rights.
5. Right-of-use assets.
6. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).
7. Derivatives.
8. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.
9. Other major assets.

Article 4 Definition of terms

1. Derivatives: Forward contracts, options contracts, futures contracts, leverage contracts, or swap contracts, whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) contracts.
2. Assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares in accordance with law: Refers to assets acquired or disposed through mergers, demergers, or acquisitions conducted under the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institution Merger Act and other acts, or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor (hereinafter "transfer of shares") under Article 156-3 of the Company Act.
3. Related party or subsidiary: As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

4. Professional appraiser: Refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.
5. Date of occurrence: Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the competent authority is required, the earlier of the above date or the date of receipt of approval by the competent authority shall apply.
6. Mainland China area investment: Refers to investments in the mainland China area approved by the Ministry of Economic Affairs Investment Commission or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.
7. Investment Professionals refer to financial holding companies, banks, insurance companies, bill finance companies, trust companies, securities firms operating proprietary or underwriting businesses, futures firms conducting proprietary trading, securities investment trust enterprises, securities investment consulting firms, and fund management companies that are established in accordance with legal regulations and regulated by the local financial authority.
8. Securities exchange: "Domestic securities exchange" refers to the Taiwan Stock Exchange Corporation; "foreign securities exchange" refers to any organized securities exchange market that is regulated by the competent securities authorities of the jurisdiction where it is located.
9. Over-the-counter venue ("OTC venue", "OTC"): "Domestic OTC venue" refers to a venue for OTC trading provided by a securities firm in accordance with the Regulations Governing Securities Trading on the Taipei Exchange; "foreign OTC venue" refers to a venue at a financial institution that is regulated by the foreign competent authority and that is permitted to conduct securities business.
10. "Within the preceding year" as used herein refers to the year preceding the date of occurrence of the current acquisition or disposal of assets. Portions which have been announced need not be counted toward the transaction amount.
11. The "most recent financial statements" as used herein refers to the financial statements that a company has made publicly available and has been audited and certified or reviewed by a certified public accountant (CPA) before acquiring or disposing of assets.

Article 5 The total amount of investments by the Company and its subsidiaries in non-operational real estate and related rights assets or securities, as well as the individual limits for specific securities, are established as follows:

1. The total amount of real property not for business use or right-of-use assets thereof shall not exceed 20% of its equity (hereinafter referred to as "net worth").
2. The total investment in long-term and short-term securities shall not exceed its net worth.
3. The amount invested in individual securities shall not exceed 30% of its net worth.

The maximum amounts for subsidiaries to acquire the above assets are set as follows:

1. The total amount of real property not for business use or right-of-use assets thereof shall not exceed 10% of the Company's net worth.
2. The total amount invested in long-term and short-term securities shall not exceed 40% of the Company's net worth.

3. The amount invested in individual securities shall not exceed 30% of the Company's net worth.

Article 6 Professional appraisers and their officers, CPAs, attorneys, and securities underwriters that provide the Company with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:

1. May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.
2. May not be a related party or de facto related party of any party to the transaction.
3. If the Company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.

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

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

Article 7 Procedures for acquiring or disposing of real property, equipment, or right-to-use assets thereof

1. Evaluation and operating procedures
2. The Company's acquisition or disposal of real property, equipment, or right-to-use assets thereof shall be handled in accordance with the Company's internal control system's procedures for the real estate, plant and equipment cycle.
3. Procedure for determining transaction terms and amounts authorized
 - (1) In the event of acquisition or disposal of real property or right-of-use assets thereof, the Company shall determine the transaction terms and prices as per the publicly announced current value, the assessed value, and the actual transaction price of neighboring real property thereof and submit a report to the Chairman. Where the transaction amount is NT\$300 million or less, it shall be approved by the Chairman

before execution and reported to the soonest Board meeting afterwards; where the amount exceeds NT\$300 million, it shall be approved by the Board of Directors before execution.

(2) The acquisition or disposal of equipment or right-of-use assets thereof shall be conducted in any of the methods of inquiry, price comparison, negotiation, or bidding. Where the transaction amount is NT\$300 million or less, it shall be approved level by level according to the approval hierarchy. Where the amount exceeds NT\$300 million, it shall be approved by the Chairman and then approved by the Board of Directors before execution.

(3)

i. With respect to the Company's acquisition or disposal of assets that is subject to the approval by the Board of Directors under the Procedures or other laws or regulations, if a director expresses dissent and it is specified in the minutes or a written statement, the Company shall submit the director's dissenting opinion to all independent directors.

ii. When an acquisition or disposal of assets is submitted for discussion by the Board of Directors pursuant to the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board meeting.

iii. The Company's material transactions shall be approved by more than half of all members of the Audit Committee and submitted to the Board of Directors for a resolution. If it fails to be approved by more than half of all members of the Audit Committee as in the preceding paragraph, it may be implemented with the approval of more than two-thirds of all directors, and the resolution by the Audit Committee shall be recorded in the minutes of the board meeting.

iv. All members of the Audit Committee and all directors referred to in the preceding paragraph shall be counted on the basis of the actual incumbents.

(4) The calculation method for the amounts referred to in this section shall be handled in accordance with this procedure's Article 14, 1, (7).

4. Execution Unit

When the Company acquires or disposes of real property, equipment, or right-to-use assets thereof, it shall be submitted for approval according to the approval hierarchy as in the preceding paragraph, and the use department and the management department shall be responsible for execution.

5. Property, equipment, or right-of-use assets thereof appraisal report

Where the transaction amount reaches 20% or more of the Company's paid-in capital or NT\$300 million or more, the Company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report (see Attachment 1 for details to be specified in the appraisal report) prior to the date of occurrence from a professional appraiser and shall further comply with the following provisions:

(1) Where due to special circumstances it is necessary to give a limited price, specific price, or special price as a reference for the transaction price, the transaction shall be submitted for approval in advance by the Board of Directors; the same procedure shall also apply to any subsequent change to the terms and conditions of the

transaction.

- (2) Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers shall be obtained.
- (3) Where any of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a CPA shall be engaged to render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:
 - i. The discrepancy between the appraisal result and the transaction amount is 20% or more of the transaction amount.
 - ii. The discrepancy between the appraisal results of two or more professional appraisers is 10% or more of the transaction amount.
- (4) No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than six months have elapsed, an opinion may still be issued by the original professional appraiser.
- (5) However, where the assets are acquired or disposed of through court auction procedures, the supporting documents issued by the court may replace the appraisal report or a CPA's opinion.

Article 8 Procedures for acquisition or disposal of securities investments

1. Evaluation and operating procedures

The purchase and sale of long-term and short-term securities by the Company shall be handled in accordance with the Company's internal control system and investment cycle.
2. Procedure for determining transaction terms and amounts authorized
 - (1) According to Article 9 of the "Guidelines for the Guidance of Venture Capital Businesses," the Company may invest in the stocks of TWSE or TPEX listed companies in the following ways:
 - i. Participation in the subscription to cash capital increases or convertible bond issuances of TWSE or TPEX listed companies through arrangements for subscription by specified person.
 - ii. Buying and selling shares of the original investment targets on the securities market or at the OTC venue.
 - iii. Participation in private placements of non-original investment targets, full delivery stocks, or OTC management stocks as per Article 43-6 of the Securities Exchange Act.
 - iv. Activities related to mergers or reorganizations.
 - (2) According to Article 9-1 of the "Guidelines for the Guidance of Venture Capital Businesses," funds not invested by the Company may be used to buy and sell listed securities on the securities market or at the OTC venue. However, the total amount of invested funds shall not exceed 20% of the Company's paid-in capital, and the investment in any single listed company's securities shall not exceed 5% of the Company's paid-in capital.
 - (3) When the Company acquires a single security, in addition to the above restrictions, the executing unit shall determine based on market conditions and present an

investment analysis report. Investments amounting to less than NT\$300 million must be approved by the Chairman and reported at the next Board meeting. For investments of NT\$300 million or more, approval must be obtained from the Investment Review Committee, the Audit Committee, and the Board of Directors.

- (4) When the Company disposes of a single security, in addition to the above restrictions, the executing unit shall determine based on market conditions and present an investment analysis report. Transactions with unrealized profit (loss) amounts less than NT\$300 million must be approved by the Chairman and reported at the next Board meeting. For transactions with amounts or unrealized profit (loss) of NT\$300 million or more, approval must be obtained from the Investment Review Committee, the Audit Committee, and the Board of Directors.
- (5) With respect to the Company's acquisition or disposal of assets that is subject to the approval by the Board of Directors under the Procedures or other laws or regulations, if a director expresses dissent and it is specified in the minutes or a written statement, the Company shall submit the director's dissenting opinion to all independent directors.

When an acquisition or disposal of assets is submitted for discussion by the Board of Directors pursuant to the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board meeting.

The Company's major asset transactions shall be approved by more than half of all members of the Audit Committee and submitted to the Board of Directors for a resolution. If it fails to be approved by more than half of all members of the Audit Committee as in the preceding paragraph, it may be implemented with the approval of more than two-thirds of all directors, and the resolution by the Audit Committee shall be recorded in the minutes of the board meeting.

All members of the Audit Committee and all directors referred to in the preceding paragraph shall be counted on the basis of the actual incumbents.

- (6) The calculation method for the amounts referred to in this section shall be handled in accordance with this procedure's Article 14,1, (7), and shall be calculated on a consolidated basis with the parent company and its subsidiaries (if any).
3. Investment Profit Notification and Take-Profit Mechanism
 - (1) For investments of listed companies(e.g.TWSE/TPEX), when the unrealized profit reaches three times the original investment cost, a notification will be issued; when it reaches five times the original investment cost, a take-profit action will be initiated as a principle.
 - i. Upon the first occurrence of reaching the notification standard each month, the Investment Department shall issue a "Profit Notification/Take-Profit Notice" within three working days via written or electronic media, and propose a "Hold Plan" or "Disposition Plan." If a "Disposition Plan" is proposed, it will be executed according to decision-making authority. If a "Hold Plan" is proposed, it must be submitted for approval by the Investment Review Committee. The frequency of notifications may be adjusted based on the Hold or Disposition Plan without being subject to the aforementioned restrictions.
 - ii. Upon the first occurrence of reaching the take-profit standard each month, the Investment Department shall issue a "Profit Notification/Take-Profit Notice"

within three working days via written or electronic media, and propose a "Disposition Plan," executed according to decision-making authority. If the resolution is not to dispose of the investment, an "Exceptional Management Plan" must be proposed, submitted for approval by the Investment Review Committee, Audit Committee, and Board of Directors, and reported regularly to the Board on the execution status. The Investment Department shall review the "Exceptional Management Plan" quarterly; if adjustments are necessary, the established resolution process must be followed. The frequency of operations may be adjusted based on the Disposition or Exceptional Management Plan without being subject to the aforementioned restrictions.

- iii. The decision-making authority mentioned in the previous two items refers to: for disposals, investment cases where the transaction amount and unrealized profit amount are below NT\$300 million shall be approved by the Chairman and reported at the most recent Board meeting; investment cases where the transaction amount or unrealized profit amount is NT\$300 million or above must be submitted for approval by the Investment Review Committee, Audit Committee, and Board of Directors.
 - (2) For investments of non-listed companies(including emerging stock), the execution will depend on the transaction amount and unrealized profit amount, according to the decision-making authority. Investment cases where the transaction amount and unrealized profit amount are below NT\$300 million shall be approved by the Chairman and reported at the most recent Board meeting; investment cases where the transaction amount or unrealized profit amount is NT\$300 million or above must be submitted for approval by the Investment Review Committee, Audit Committee, and Board of Directors.
4. Investment Loss Warning and Stop-Loss Mechanism
- (1) For investments of listed companies (e.g. TWSE/TPEX), when the unrealized loss reaches 30% of the original investment cost, a warning will be issued; when it reaches 50% of the original investment cost, a stop-loss action will be initiated as a principle.
 - i. Upon the first occurrence of reaching the warning standard each month, the Investment Department shall issue an "Investment Warning/Stop-Loss Notice" within three working days via written or electronic media, and propose a "Hold Plan" or "Disposition Plan." If a "Disposition Plan" is proposed, it will be executed according to decision-making authority; if a "Hold Plan" is proposed, it must be submitted for approval by the Investment Review Committee. The frequency of notifications may be adjusted based on the Hold or Disposition Plan without being subject to the aforementioned restrictions.
 - ii. Upon the first occurrence of reaching the stop-loss standard each month, the Investment Department shall issue an "Investment Warning/Stop-Loss Notice" within three working days via written or electronic media, and propose a "Disposition Plan," executed according to decision-making authority. If the resolution is not to dispose of the investment, an "Exceptional Management Plan" must be proposed, submitted for approval by the Investment Review Committee, Audit Committee, and Board of Directors, and reported regularly to the Board on the execution status. The Investment Department shall review the "Exceptional Management Plan" quarterly; if adjustments are necessary, the established

resolution process must be followed. The frequency of operations may be adjusted based on the Disposition or Exceptional Management Plan without being subject to the aforementioned restrictions.

- iii. The decision-making authority mentioned in the previous two items refers to: for disposals, investment cases where the transaction amount and unrealized loss amount are below NT\$300 million shall be approved by the Chairman and reported at the most recent Board meeting; investment cases where the transaction amount or unrealized loss amount is NT\$300 million or above must be submitted for approval by the Investment Review Committee, Audit Committee, and Board of Directors.
- (2) For investments of non-listed companies(including emerging stock), when the unrealized loss reaches 50% of the original investment cost, a warning will be issued; when it reaches 70% of the original investment cost, a "Disposition Plan" must be submitted to the Investment Review Committee for approval.
 - i. Upon the first occurrence of reaching the warning standard each month, the Investment Department shall issue an "Investment Warning/Stop-Loss Notice" within three working days via written or electronic media. After obtaining the General Manager's signature, it shall be reported to the Chairman. The frequency of notifications may be adjusted with the Chairman's consent without being subject to the aforementioned restrictions.
 - ii. Upon the first occurrence of the unrealized loss reaching 70% of the original investment cost each month, the Investment Department shall issue an "Investment Warning/Stop-Loss Notice" within three working days via written or electronic media and propose a "Disposition Plan" for approval by the Investment Review Committee. The Investment Department shall review the "Disposition Plan" quarterly; if adjustments are necessary, the established approval process must be followed. The frequency of operations may be adjusted with the Investment Review Committee's consent without being subject to the aforementioned restrictions.
 - iii. When disposing of investment of non-listed companies, the decision-making authority will be based on the transaction amount and unrealized loss amount. For investment cases where the transaction amount and unrealized loss amount are below NT\$300 million, approval must be obtained from the Chairman and reported at the most recent Board meeting; for investment cases where the transaction amount or unrealized loss amount is NT\$300 million or above, approval must be obtained from the Investment Review Committee, Audit Committee, and Board of Directors before proceeding.
5. Execution Unit
When the Company invests in long-term and short-term securities, the finance department shall be responsible for execution after obtaining the approval according to the approval hierarchy in the preceding paragraph.
 6. Obtaining of experts' opinions
 - (1) The Company acquiring or disposing of securities shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, audited or reviewed by a CPA, for reference in appraising the transaction price, and if the amount of the transaction is 20% of the Company's paid-in capital or NT\$300 million or more, the Company shall additionally engage a CPA

prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).

- i. Securities acquired through cash contribution in an incorporation by promoters or by public offering in accordance with the Company Act, with the further requirement that the rights represented by the acquired securities be commensurate with the proportion of capital contributed.
 - ii. Participation in subscription of securities issued at face value by an issuing company to conduct capital increase in cash as per relevant laws and regulations.
 - iii. Participation in securities issued by a wholly-owned investee to conduct capital increase in cash.
 - iv. Securities listed and traded on the TWSE or the TPEX.
 - v. Domestic government bonds or bonds under repurchase or reverse purchase agreements.
 - vi. Publicly offered funds.
 - vii. TWSE- or TPEX-listed stocks acquired or disposed of in accordance with the TWSE or TPEX rules governing the purchase of listed securities by reverse auction or rules governing the auction of listed securities.
 - viii. Participation in subscription of shares issued by a publicly listed company for capital increase in cash or domestic subscription of corporate bonds (including financial debentures), with the securities acquired are not privately placed securities.
 - ix. Subscription of a domestic privately placed fund before the establishment of the fund in accordance with Article 11, paragraph 1 of the Securities Investment Trust and Consulting Act.
 - x. Subscription or redemption of a domestic privately placed fund, provided that the trust agreement for the fund specifies an investment strategy in which, aside from securities margin transactions and open positions held in securities-related products, the investment scope of the remaining position is the same as that of a publicly offered fund.
- (2) However, where the assets are acquired or disposed of through court auction procedures, the supporting documents issued by the court may replace the appraisal report or a CPA's opinion.

Article 9 Procedures for transactions with related parties

1. When the Company engages in any acquisition or disposal of assets from or to a related party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised as per Articles 7, 8, and 10, if the transaction amount reaches 10% or more of the Company's total assets, the Company shall obtain an appraisal report from a professional appraiser or a CPA's opinion as per Articles 7, 8, and 10.

The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with Article 10-1. When whether a transaction counterparty is a related party is judged, in addition to legal formalities, the substance of the relationship shall also be considered.

2. Evaluation and operating procedures

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

- (1) The purpose, necessity, and anticipated benefit of the acquisition or disposal of assets.
- (2) The reason for choosing the related party as a transaction counterparty.
- (3) With respect to the acquisition of real property thereof from a related party, information regarding evaluation of the reasonableness of the preliminary transaction terms under paragraph 3, subparagraphs (1) and (4) under this article.
- (4) The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counter party's relationship with the Company and the related party.
- (5) Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the fund's utilization.
- (6) An appraisal report from a professional appraiser or a CPA's opinion obtained as per paragraph 1 of this article.
- (7) Restrictive covenants and other important stipulations associated with the transaction.

The calculation of the transaction amount mentioned in the preceding paragraph shall be handled in accordance with the provisions of Article 14, Section 1, Subsection (2). The term "within one year" refers to one year prior to the date the transaction occurs, and any parts that have already been submitted to and approved by the shareholders' meeting, Board of Directors, and Audit Committee in accordance with these guidelines shall not be counted again.

With respect to the types of transactions listed below, when to be conducted between the Company and its parent or subsidiaries, or between its subsidiaries of which it directly or indirectly holds 100% of their outstanding shares or total capital, the Company's Board of Directors may delegate the Chairman to decide such matters when the transaction is within a certain amount and have the decision subsequently submitted to and ratified by the soonest Board meeting afterwards:

- i. Acquisition or disposal of equipment or right-of-use assets thereof held for business use.
- ii. Acquisition or disposal of real property right-of-use assets held for business use.

When a matter is submitted for discussion by the Board of Directors pursuant to paragraph 1, the Board of Directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board meeting. The matters that shall be approved by the Audit Committee in accordance with

paragraph 1 shall be approved by more than half of all members of the Audit Committee and submitted to the Board of Directors for a resolution. If it fails to be approved by more than half of all members of the Audit Committee as in the preceding paragraph, it may be implemented with the approval of more than two-thirds of all directors, and the resolution by the Audit Committee shall be recorded in the minutes of the board meeting.

All members of the Audit Committee and all directors referred to in the preceding paragraph shall be counted on the basis of the actual incumbents.

Where the Company or its subsidiary that is not a domestic publicly listed company engages in a transaction under paragraph 1, and the transaction amount reaches 10% or more of the Company's total assets, the Company shall submit the information listed in paragraph 1 to the shareholders' meeting for approval before proceeding to enter into a transaction contract or make a payment. However, the transactions between the Company and its parent company or subsidiaries or between its subsidiaries are not subject to this provision.

3. Evaluation of the reasonability of transaction costs
 - (1) The Company that acquires real property or right-of-use assets thereof from a related party shall evaluate the reasonableness of transaction costs by the following means:
 - i. It shall be based on the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on the borrowings in the year the Company purchases the property; however, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.
 - ii. It shall be based on the total loan value appraisal by a financial institution where the related party has previously created a mortgage on the property as security for a loan; however, the actual cumulative amount of loans from the financial institution shall reach 70% or more of the financial institution's appraised loan value of the property and the period of the loan shall be one year or more. However, this shall not apply where the financial institution is a related party of one of the transaction counterparties.
 - (2) Where land and structures thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.
 - (3) The Company that acquires real property or right-of-use assets thereof from a related party shall appraise the cost of the real property or right-of-use assets thereof in accordance with the preceding two subparagraphs of paragraph 3 under this article and also engage a CPA to check the appraisal and render a specific opinion.
4. Where the Company acquires real property or right-of-use assets thereof from a related party and the results of appraisals conducted in accordance with the preceding two subparagraphs of paragraph III under this article are uniformly lower than the transaction price, it shall be handled in accordance with paragraph III, subparagraph (V) under this Article. However, in the event of any of the following circumstances, objective evidence has been submitted and specific opinions on the reasonableness have been obtained from a professional real property appraiser and a CPA have been obtained, this restriction shall not apply:

- (1) Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:
 - i. Where undeveloped land is appraised in accordance with the means under paragraph 3 of this article, while structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "reasonable construction profit" shall be based on the average gross operating profit margin of the related party's construction division over the most recent three years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.
 - ii. Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market sale or leasing practices.
 - (2) Where the Company, acquiring real property, or obtaining real property right-of-use assets through leasing from a related party, provides evidence that the terms of the transaction are similar to those of completed transactions of the neighboring similarly sized parcels by unrelated parties within the preceding year. Completed transactions in the preceding paragraph, in principle, refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions of similarly sized parcels, in principle, refers to transactions completed by unrelated parties for parcels with a land area of no less than 50% of the property. Within the preceding year refers to the year preceding the date of occurrence of the acquisition of the real property or obtainment of the right-of-use assets thereof.
5. Where the Company acquires real property or right-of-use assets thereof from a related party and the results of appraisals conducted in accordance with the preceding two subparagraphs of paragraph 3 under this article are uniformly lower than the transaction price, the following steps shall be taken: In addition, the Company and a public company that evaluates its investment in the Company using the equity method have set aside a special reserve in accordance with the aforementioned provisions may not utilize the special reserve until they have recognized a loss on decline in market value of the assets it acquired or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the FSC has given its consent.
- (1) A special reserve shall be set aside in accordance with Article 41, paragraph 1 of the Securities and Exchange Act against the difference between the transaction price of the real property or right-of-use assets thereof and the appraised cost, and may not be distributed or used for allotment for capital increase. Where investors whose investments in the Company are account for under the equity method are publicly listed companies, then the special reserve under Article 41, paragraph 1 of the Securities and Exchange Act shall be set aside in proportion to the share of their equity stake in the Company.
 - (2) The independent directors of the Audit Committee shall be handled in accordance with Article 218 of the Company Act.

- (3) Actions taken pursuant to items i and ii of this subparagraph shall be reported to the shareholders' meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.
6. Where the Company acquires real property or right-of-use assets thereof from a related party under any of the following circumstances, the acquisition shall be conducted in accordance with the evaluation and operating procedures under paragraph 2 of this article, and the preceding three subparagraphs of paragraph 3 under this article regarding the evaluation of the reasonableness of transaction costs do not apply:
 - (1) The related party acquired the real property or right-of-use assets thereof through inheritance or as a gift.
 - (2) More than five years have elapsed from the time the related party signed the contract to obtain the real property or right-of-use assets thereof to the signing date for the current transaction.
 - (3) The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the Company's own land or on rented land.
 - (4) The real property right-of-use assets for business use are acquired by the Company with its parent or subsidiaries, or by its subsidiaries of which it directly or indirectly holds 100% of their outstanding shares or total capital.
7. When the Company acquires real property or right-of-use assets thereof from a related party, it shall also comply with paragraph 3, subparagraph (5) under this article if there is other evidence indicating that the acquisition was not an arm's length transaction.

Article 10 Procedures for acquisition or disposal of intangible assets or right-of-use assets thereof or membership certificates

1. Evaluation and operating procedures

The Company's acquisition or disposal of intangible assets or right-of-use assets thereof or membership certificates shall be handled in accordance with the Company's internal control system and related operating cycle.
2. Procedure for determining transaction terms and amounts authorized
 - (1) In the event of acquisition or disposal of membership certificates, the Company shall determine the transaction terms and prices as per the fair market price and submit a report to the Chairman. Where the transaction amount is NT\$1 million or less, it shall be handled as per the procurement management regulations; where the amount is less than 1% of its paid-in capital or NT\$10 million or less, it shall be submitted to the Chairman for approval and reported to the soonest Board meeting afterwards; if it is higher than 10 million, it shall be approved by the Board of Directors for approval before execution.
 - (2) In the event of acquisition or disposal of intangible assets or right-of-use assets thereof, the Company shall determine the transaction terms and prices as per the expert's evaluation report or the fair market value and submit a report to the Chairman. Where the transaction amount reaches 10% of the Company's paid-in capital or is less than NT\$300 million, it shall be approved by the Chairman before execution and reported to the soonest Board meeting afterwards; where the amount is or exceeds NT\$ 300 million, it shall be approved by the Board of Directors before execution.
 - (3)

- i. With respect to the Company's acquisition or disposal of assets that is subject to the approval by the Board of Directors under the Procedures or other laws or regulations, if a director expresses dissent and it is specified in the minutes or a written statement, the Company shall submit the director's dissenting opinion to all independent directors.
 - ii. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board meeting.
 - iii. The Company's material transactions shall be approved by more than half of all members of the Audit Committee and submitted to the Board of Directors for a resolution. If it fails to be approved by more than half of all members of the Audit Committee as in the preceding paragraph, it may be implemented with the approval of more than two-thirds of all directors, and the resolution by the Audit Committee shall be recorded in the minutes of the board meeting.
 - iv. All members of the Audit Committee and all directors referred to in the preceding paragraph shall be counted on the basis of the actual incumbents.
- (4) The transaction amount in this Article shall be calculated as per the provisions under Article 14, paragraph I, subparagraph (7).
3. Execution Unit
- When the Company acquires or disposes of intangible assets or right-to-use assets thereof or membership certificates, it shall be submitted for approval according to the approval hierarchy as in the preceding paragraph, and the use department and the finance department or the administration department shall be responsible for execution.
4. Experts' appraisal reports on intangible assets or right-to-use assets thereof or membership certificates
- (1) If the transaction amount in which the Company acquires or disposes of membership certificates exceeds 1% of its paid-in capital or NT\$10 million, it shall engage an expert to issue an appraisal report.
 - (2) If the transaction amount in which the Company acquires or disposes of intangible assets or right-of-use assets thereof exceeds 10% of its paid-in capital or NT\$200 million, it shall engage an expert to issue an appraisal report.
 - (3) Where the Company acquires or disposes of intangible assets or right-of-use assets thereof or membership certificates and the transaction amount reaches 20% or more of its paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, the Company shall engage a CPA prior to the date of the occurrence of the event to render an opinion on the reasonableness of the transaction price.

Article 10-1 The transaction amount in Articles 7, 8, and 10 shall be calculated as per the provisions under Article 14, paragraph 1, subparagraph (7), and the term "within the preceding year" refers to the year preceding the date of the current transaction. The portions on which appraisal reports issued by professional appraisers or about which CPAs have issued opinions as per the Procedures need not be counted toward the transaction amount.

Article 11 Procedures for acquisition or disposal of claims of financial institutions

In principle, the Company does not engage in the acquisition or disposal of the claims of financial institutions. If it intends to engage in such transactions, it shall report to the Board of Directors for approval and then formulate relevant appraisal and operating procedures.

Article 12 Procedures for acquisition or disposal of derivatives

1. Trading principles and policy

(1) Types of derivatives

- i. Derivative traded by the Company refer to contracts (such as forward contracts, options contracts, futures contracts, or swap contracts whose value is derived from assets, interest rates, exchange rates, index of prices or rates, or other variables; or hybrid contracts combining the above contracts
- ii. Matters related to margin trading shall be handled in accordance with the relevant provisions of the Procedures. The Procedures may not apply to bond transactions under repurchase agreement.

(2) Trading (hedging) strategy

The main purpose of the Company's trading of derivatives shall be to hedge risks, and commodities traded shall be mainly selected to hedge risks arising from the Company's business operations. The currencies of derivatives held shall be the same as those used in the Company's import and export transactions. The Company's overall internal positions (foreign-currency income and expenses) shall be offset naturally in principle, so as to reduce the Company's overall foreign exchange risk and foreign exchange costs. Transactions for other specific purposes shall be carefully evaluated and submitted to the Board of Directors for approval before execution.

(3) Division of powers and responsibilities

i. Finance department

(i) Trading personnel

- A. Are responsible for formulating strategies for the company-wide financial product trading.
- B. Trading personnel shall calculate positions, collect market information, judge trends, and assess risks on a weekly basis, formulate trading strategies, and adopt them as the basis for trading after being approved as per the approval hierarchy.
- C. Trade according to the authority granted and the established strategy.
- D. When there are major changes in the financial market and trading personnel judge that the established strategy is no longer applicable, they shall submit an evaluation report and formulate a new strategy. After approved by the President, it shall be used as the basis for trading.

(ii) Accounting personnel

- A. Confirm transactions.
- B. Review whether a transaction is conducted according to the authority granted and the established strategy.
- C. Conduct valuation twice a month and submit a valuation report is to the President for verification.
- D. Conduct accounting treatment.
- E. Make declaration and announcement in accordance with the regulations of the competent securities authority.

(iii) Settlement personnel: Perform settlement tasks.

(iv) Authorized amount of derivatives

- A. Authorized amount of hedge trading

- a. The approval of hedging transactions by the President is limited to US\$100,000 per transaction and US\$500,000 for the cumulative unsettled positions.
 - b. When the cumulative unsettled positions exceed the President's authorized amount, it shall be submitted to the Board of Directors for approval; if a Board meeting is not held, it shall be approved by the Chairman and reported to the soonest Board meeting.
- B. Transactions for other specific purposes shall be submitted to the Board of Directors for approval before execution.
- C. With respect to the Company's acquisition or disposal of assets that is subject to the approval by the Board of Directors under the Procedures or other laws or regulations, if a director expresses dissent and it is specified in the minutes or a written statement, the Company shall submit the director's dissenting opinion to all independent directors. The Company's derivative transactions submitted to the Board of Directors shall be approved by more than two-thirds of all Board members.

When an acquisition or disposal of assets is submitted for discussion by the Board of Directors pursuant to the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board meeting.

The derivatives trading that the Company shall report to the Board of Directors for approval shall be approved by more than half of all members of the Audit Committee and submitted to the Board of Directors for a resolution. If it fails to be approved by more than half of all members of the Audit Committee as in the preceding paragraph, it may be implemented with the approval of more than two-thirds of all directors and the resolution by the Audit Committee shall be recorded in the minutes of the board meeting.

All members of the Audit Committee and all directors referred to in paragraph 2 and 4 shall be counted on the basis of the actual incumbents.

ii. Audit department

Is responsible for understanding the adequacy of the internal control over derivatives trading, auditing the trading department's compliance with the operating procedures, analyzing the trading cycle, making audit reports, and reporting to the Board of Directors when there are material defects.

iii. Performance evaluation

(i) Hedge trading

- A. The performance evaluation is based on the exchange rate costs and the gains or losses arising from derivatives traded on the Company's books.
- B. To keep abreast of and present the valuation risk of each transaction, the Company adopts the monthly valuation method to evaluate gain

or loss.

C. The finance department shall provide foreign exchange position valuation and foreign exchange market trends and analysis reports to the President as a reference for management and instructions.

(ii) Transactions for specific purposes

The performance evaluation is based on the actual gain or loss, and the accounting personnel shall submit reports to the management on a regular basis.

iv. Setting of the total contract amount and the upper limit of loss

(i) Total contract amount

A. Maximum amount of hedge trading

The finance department shall keep abreast of the Company's overall position to avoid transaction risks, and the amount of hedge trading shall not exceed US\$1 million.

B. Transactions for specific purposes

Based on the forecast of market changes, the finance department may formulate strategies as needed and submit them to the President and the Chairman for approval before adopting such strategies. The total contract amount of the Company's net cumulative position in transactions for specific purposes shall not exceed US\$1 million.

(ii) Setting of the upper limit of loss

A. Hedge trading aims to hedge risks, and the maximum aggregate loss or loss on individual contracts is 20% of the aggregate or individual contract amount. If the upper limit of loss has been reached, the trading personnel shall submit a report to the responsible manager and the President to discuss necessary countermeasures.

B. In the event of a contract trading for specific purposes, after a position is established, stop loss point shall be set to prevent excess losses. The stop loss point to be set shall not exceed 10% of the contract trading amount as the upper limit. If a loss exceeds 10% of the trading amount, it shall be reported to the President immediately and reported to the Board of Directors to discuss necessary countermeasures.

C. The amount of loss on individual contract trading for specific purposes shall not exceed US\$100,000 or 5% of the trading amount, whichever is lower.

D. The annual upper limit of loss on the Company's trading for specific purposes is US\$300,000.

2. Risk management measures

(1) Credit risk management

As the market is subject to changes in various factors, it is easy to cause risks from trading derivatives. Therefore, the market risk management shall be carried out in accordance with the principles below:

i. Transaction counterparties: Mainly well-known financial institutions at home and abroad.

ii. Products: Limited to those provided by well-known financial institutions at home and abroad.

iii. Transaction amount: The transaction amount with the same transaction

counterparty, which is not written off, shall not exceed 10% of the total authorized amount, except for those approved by the President.

(2) Market risk management

The Company mainly trades in the open foreign exchange trading market provided by banks, and the futures market is not considered for now.

(3) Liquidity risk management

To ensure market liquidity, the Company mainly chooses highly liquid financial products (that is, they can be settled in the market at any time), and the financial institutions entrusted with transactions shall have the sufficient access to information and the adequate ability to carry out transactions in any market at any time.

(4) Cash flow risk management

To ensure the stability of the Company's working capital, the source of its funds for derivatives trading is limited to its own funds, and the amount traded shall be based on the funding needs as per the cash receipt and disbursement forecasted in the next three months.

3. Operational risk management

(1) The Company's authorized amounts, operating procedures, and internal audit shall be strictly followed to avoid operational risks.

(2) Personnel engaged in derivatives trading may not serve concurrently in other operations, including confirmation and settlement.

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

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

4. Product risk management

Internal trading personnel shall have complete and correct professional knowledge of financial products and require banks to fully disclose risks to avoid financial product risks.

5. Legal risk management

Documents signed with financial institutions shall be reviewed by professionals in the foreign exchange and legal, or legal counseling field before they can be formally signed to avoid legal risks.

6. Internal audit system

Internal auditors shall regularly understand the adequacy of the internal control over derivatives trading, audit the trading department's compliance with the procedures for derivatives trading on a monthly basis, and prepare audit reports. If any major violations are discovered, they shall notify the Audit Committee and independent directors in writing.

7. Periodic assessment method

(1) The Board of Directors shall authorize senior personnel to regularly supervise and assess whether derivatives trading are handled in accordance with the Company's trading procedures and whether the risks borne are within the scope of tolerance,

- and when there is an anomaly in the market price assessment report (such as a position held has exceeded the upper limit of loss, they shall immediately report to the Board of Directors and take counter measures.
- (2) Derivatives trading positions held shall be evaluated at least once per week; however, positions for hedge trading required by business shall be evaluated at least twice per month. Evaluation reports shall be submitted to senior management personnel authorized by the Board of Directors.
8. The supervision and management principles of the Board of Directors for derivatives trading
- (1) The Board of Directors shall designate senior management personnel to pay attention to the supervision and control of derivatives trading risks at all times. The management principles are as follows:
 - i. Regularly evaluate whether the risk management measures currently adopted are appropriate and are duly handled in accordance with the Procedures and the Company's procedures for derivatives trading.
 - ii. Supervise transactions and gain or loss, take necessary countermeasures if any anomaly is discovered, and report to the Board of Directors immediately. If the Company has appointed independent directors, they shall attend each Board meeting and express their opinions.
 - (2) Regularly evaluate whether the performance of derivatives trading is in alignment with the established business strategy and whether the risks borne are within the Company's scope of tolerance.
 - (3) The Company shall report to the soonest Board meeting after it authorizes the relevant personnel to handle derivatives trading in accordance with its procedures for derivatives trading.
 - (4) The Company engaging in derivatives trading shall establish a log book in which details of the types and amounts of derivatives traded, Board of Directors approval dates, and the matters required to be carefully evaluated under subparagraph (2) of paragraph 4 and subparagraphs (1) and (2) of paragraph 5 under this article shall be recorded in detail in the log book.

Article 13 Procedures for mergers, demergers, acquisitions, and transfer of shares.

1. Evaluation and operating procedures
 - (1) The Company engaging in a merger, demerger, acquisition, or transfer of share shall engage an attorney, CPA, or securities underwriter to jointly discuss an estimated schedule for legal procedures and organize a task force to implement them in accordance with legal procedures. The Company, prior to convening the Board of Directors to resolve on the matter, shall engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the Board of Directors for deliberation and passage.

However, the requirement of obtaining an aforesaid opinion on reasonableness issued by an expert may be exempted in the case of a merger by the Company of a subsidiary of which it directly or indirectly holds 100% of its outstanding shares or total capital, or in the case of a merger between subsidiaries of which the Company directly or indirectly holds 100% of the respective subsidiaries' outstanding shares or total capital.

(2) The Company engaging in a merger, demerger, acquisition, or transfer of shares shall prepare a public report to shareholders detailing important contractual content and matters relevant to the merger, demerger, or acquisition prior to the shareholders' meeting and include it along with the expert opinion referred to in subparagraph (1) of paragraph 1 under this article in the notice of the shareholders' meeting for reference for them to decide whether to approve the merger, demerger, or acquisition. However, where a provision of another act exempts the Company from convening a shareholders' meeting to approve the merger, demerger, or acquisition, this restriction shall not apply. In addition, where the shareholders' meeting of any one of the companies participating in a merger, demerger, or acquisition fails to convene a shareholders' meeting or pass a resolution due to lack of a quorum, insufficient votes, or other legal restrictions, or the proposal is rejected by the shareholders' meeting, the companies in the merger, demerger or acquisition shall immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders' meeting.

2. Other matters to be noted

(1) Date of Board meeting and shareholders' meeting: The Company participating in a merger, demerger, or acquisition shall convene a Board meeting and a shareholders' meeting on the same day as other companies in the transaction to resolve matters related to the merger, demerger, or acquisition, unless another act provides otherwise or the FSC is notified in advance of special circumstances and gives its consent. The Company participating in a transfer of shares shall call a Board meeting on the same day as other companies in the transaction, unless another act provides otherwise or the FSC is notified in advance of special circumstances and gives its consent.

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

- i. Basic information of personnel: Including the job titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of shares prior to disclosure of the information.
- ii. Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the Board meetings convened.
- iii. Important documents and minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of Board meetings.

When participating in a merger, demerger, acquisition, or transfer of shares, a company that is listed on an exchange or has its shares traded on an OTC market shall, within two days counting inclusively from the date of passage of a resolution by the Board of Directors, report (in the prescribed format and through the Internet-based information system) the information set out in subparagraphs (1) and (2) of the preceding paragraph to the FSC for review. Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is neither listed on an exchange nor has its shares traded on an OTC market, the company that is

- listed on an exchange or has its shares traded on an OTC market shall sign an agreement with such a company whereby the latter shall comply with this paragraph.
- (2) Confidentiality obligations: Every person participating in or privy to the plan for a merger, demerger, acquisition, or transfer of shares shall issue a written non-disclosure agreement and may not disclose the content of the plan prior to public disclosure of the information and may not trade, in their own name or the name of another person, any stock or other equity securities of any company related to said plan.
- (3) Principles of changing the share exchange ratio or acquisition price: Companies engaging in a merger, demerger, acquisition, or transfer of share, before both parties convene the Board of Directors to resolve on the matter, shall engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and report it to the shareholders' meeting. In principle, the share exchange ratio or the acquisition price cannot be changed without approval, unless the conditions for change have been specified in the agreement and disclosed to the public. The conditions for changing the share exchange ratio or the acquisition price are as follows:
- i. Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, or other equity-based securities.
 - ii. An action, such as a disposal of major assets, that affects the Company's financial operations.
 - iii. An event, such as a major disaster or major change in technology, that affects shareholders' equity or share price.
 - iv. An adjustment where any of the companies participating in the merger, demerger, acquisition, or transfer of shares buys back treasury stock.
 - v. An increase or decrease in the number of entities or companies participating in the merger, demerger, acquisition, or transfer of shares.
 - vi. Other terms or conditions that the contract stipulates may be revised and that have been publicly disclosed.
- (4) Matters that shall be specified in contracts: In addition to Article 317-1 of the Company Act and Article 22 of the Business Mergers And Acquisitions Act, the contract for participation by the Company in a merger, demerger, acquisition, or transfer of shares shall contain the following:
- i. Rights and obligations related to participation in the Company.
 - ii. Handling of breach of contract.
 - iii. Principles for the handling of equity-based securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.
 - iv. The amount of treasury stock participating companies are permitted to buy back as per laws after the record date of calculation of the share exchange ratio, and the principles for handling thereof.
 - v. The method of handling changes in the number of participating entities or companies.
 - vi. Preliminary progress schedule for plan execution and anticipated completion date.
 - vii. Scheduled date for convening the legally mandated shareholders meeting if the

plan exceeds the deadline without completion and relevant procedures.

- viii. Circumstances under which the exchange ratio or acquisition price may be changed.
- (5) In the event of changes in the number of companies engaging in merger, demerger, acquisition, or transfer of shares: After public disclosure of the information, if any company participating in the merger, demerger, acquisition, or share transfer intends further to carry out a merger, demerger, acquisition, or share transfer with another company, all of the participating companies shall carry out anew the procedures or legal actions that had originally been completed toward the merger, demerger, acquisition, or share transfer; except that where the number of participating companies is decreased and a participating company's shareholders meeting has adopted a resolution authorizing the Board of Directors to change the authority, such participating company may be exempted from calling another shareholders' meeting to resolve on the matter anew.
- (6) Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a publicly listed company, the Company shall sign an agreement with such a company whereby the latter shall comply with the provisions of this article, paragraph 2, subparagraph (1) on the date of the Board meeting and shareholders' meeting; subparagraph (2) on the confidentiality obligations; subparagraph (5) on the change in the number of companies participating in a merger, demerger, acquisition, or transfer of shares.

Article 14 Information disclosure procedures

1. Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the website designated by the competent securities authority in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event:
 - (1) Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20% or more of paid-in capital, 10 % or more of the Company's total assets, or NT\$300 million or more.

However, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
 - (2) Merger, demerger, acquisition, or transfer of shares.
 - (3) Losses on derivatives trading reaching the upper limit on aggregate losses or losses on individual contracts set out in the operating procedures adopted by the Company.
 - (4) Where equipment or right-of-use assets thereof intended for business use are acquired or disposed of, and the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:
 - i. For publicly listed companies with paid-in capital of less than NT\$10 billion, the transaction amount is NT\$500 million or more.
 - ii. For publicly listed companies with paid-in capital of NT\$10 billion or more, the transaction amount is NT\$1 billion or more.
 - (5) Where real property is acquired under an arrangement on engaging others to build on the Company's own land, engaging others to build on rented land, joint

construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and the transaction counterparty is not a related party, and the amount the Company expects to invest in the transaction reaches NT\$500 million.

- (6) For an asset transaction other than any of those referred to in the preceding five items, including a disposal of receivables by a financial institution or an investment in the mainland China area, the amount of the transaction reaches 20% or more of Company's paid-in capital or NT\$300 million or more. However, this shall not apply to the following circumstances:
 - i. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than our country's sovereign rating.
 - ii. Engaging in the buying and selling of securities at domestic and foreign stock exchanges or securities firms, or subscribing to foreign government bonds or publicly issued corporate bonds that do not involve equity in the domestic primary market, or acquiring securities as needed by securities firms for underwriting business, including those purchased in accordance with the regulations of the Domestic OTC venue for recommended securities firms assisting in the mentoring of emerging companies.
 - iii. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
- (7) The transaction amount in this Article above shall be calculated as follows, and the term "within the preceding year" refers to the year preceding the date of the current transaction. The portions that have been announced as per regulations need not be counted toward the transaction amount.
 - i. The amount of any individual transaction.
 - ii. The cumulative transaction amounts of acquisitions and disposals of the same type of assets with the same transaction counterparty within the preceding year.
 - iii. The cumulative transaction amounts of respective acquisitions and disposals of real property or right-of-use assets thereof within the same development project within the preceding year.
 - iv. The cumulative transaction amounts of respective acquisitions and disposals of the same security within the preceding year.
2. The deadline for making announcements and declarations In the event of the Company's acquisition or disposal of assets with items that shall be announced under paragraph 1 of this article and the transaction amount reaching the standards for announcement and declaration under this article, it shall make an announcement and declaration on the website designated by the competent securities authority within two days counting inclusively from the date of occurrence.
3. Announcement and declaration procedure
 - (1) The Company shall announce and declare relevant information on the website designated by the competent securities authority.
 - (2) The Company shall prepare monthly reports on the status of derivatives traded up to the end of the preceding month by the Company and any subsidiaries that are not domestic publicly listed companies and enter the information in the prescribed format into the information reporting website designated by the Securities and Futures Commission by the 10th day of each month.

- (3) When the Company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again announced and declared in their entirety within two days counting inclusively from the date of knowing of such error or omission.
- (4) The Company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, logbooks, appraisal reports, and CPA's, attorney's, and securities underwriter's opinions at the Company, in which they shall be retained for five years except where another act provides otherwise.
- (5) Where any of the following circumstances occurs with respect to a transaction that the Company has already announced and declared as per the preceding paragraph, an announcement of relevant information shall be made on the website designated by the competent securities authority within two days counting inclusively from the date of occurrence:
 - i. Change, termination, or rescission of a contract signed in regard to the original transaction.
 - ii. The merger, demerger, acquisition, or transfer of shares not completed by the scheduled date set forth in the contract.
 - iii. Change to the originally publicly announced and reported information.

Article 15 The Company's subsidiaries shall comply with the rules below:

1. The Company's subsidiaries shall formulate and implement the asset acquisition and disposal procedures in accordance with the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies". After being approved by the Board of Directors of the subsidiaries, such procedures shall be submitted to the shareholders' meeting of the subsidiaries, and the same shall apply to any amendments thereto.
2. The acquisition or disposal of assets by each subsidiary shall be governed by the Company's regulations.
3. For subsidiaries of the Company that are not publicly listed companies, if the acquisition or disposal of assets meets the announcement and declaration standards specified in Chapter 3 of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies", the parent company shall handle the announcement and declaration matters for the subsidiary.
4. In the announcement and declaration standards for subsidiaries, the terms relating to the company's paid-in capital or total assets shall be based on the paid-in capital or total assets of the parent company.

Article 15-1 For the rule regarding 10% of total assets under these Procedures, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be adopted.

In the case of a company with a no-par-value stock or shares with a par value other than NT\$10, the criterion for the transaction amount reaching 20% of paid-in capital under these Procedures shall be subject to 10% of equity attributable to owners of the parent; the criterion for the paid-in capital reaching NT\$10 billion under these Procedures shall be subject to NT\$20 billion of equity attributable to owners of the parent.

Article 16 Penalties

In the acquisition or disposal of assets by the Company's relevant personnel in violation of these Procedures, it shall be reported regularly as per the Company's reward and punishment regulations; disciplinary actions shall be imposed according to the severity of the circumstances.

Article 17 Implementation and amendment

1. The Asset Acquisition and Disposal Procedures formulated by the Company shall be approved by the Board of Directors and then by the Audit Committee and the shareholders' meeting; the same shall apply to any amendment thereto. If a director expresses dissent, which is kept on record or in a written statement, the Company shall submit the director's dissent information to all independent Directors.
2. When these Asset Acquisition and Disposal Procedures by the Board of Directors pursuant to the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board meeting.
3. Formulation or amendment to these Asset Acquisition and Disposal Procedures shall be approved by more than half of all members of the Audit Committee and submitted to the Board of Directors for a resolution. If it fails to be approved by more than half of all members of the Audit Committee as in the preceding paragraph, it may be implemented with the approval of more than two-thirds of all directors, and the resolution by the Audit Committee shall be recorded in the minutes of the board meeting.
4. All members of the Audit Committee and all directors referred to in paragraph 3 shall be counted on the basis of the actual incumbents.

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Article 18 Supplementary Provisions

If there are any matters not specified in these Procedures, relevant laws and regulations shall prevail.

Attachment 1

The appraisal report shall include the items below:

- I. Matters to be specified as per the technical rules for real property appraisal.
- II. Matters related to professional appraisers and appraisal personnel.
 - (I) The name, capital amount, organizational structure, and manpower structure of the professional appraiser.
 - (II) The appraisal personnel's name, age, education and experience (with supporting documents), the number of years and period of appraisal work, and the number of appraisal cases undertaken.
 - (III) The relations between professional appraisers, appraisal personnel, and clients.
 - (IV) Issuing a declaration that "the matters stated in the valuation report are free from falsehood or concealment."
 - (V) The date on which the appraisal report is issued.
- III. The basic information on the subject matter of the appraisal shall at least include the name, nature, location, area, and other information of the subject matter.
- IV. Cases of real property transactions in the area where the subject matter is located for comparison.
- V. If the type of appraisal is based on limited price or specific price, the limited or specific conditions and whether the criteria are met; the reason and reasonableness of the difference from the regular price, and whether the limited price or specific price can be adopted as a reference for the purchase or sale price.
- VI. In the case of a joint construction contract, the reasonable ratio between both parties shall be specified.
- VII. Estimation of the land value increment tax.
- VIII. Whether the difference between the prices estimated by professional appraisers on the same date by more than 20% has been handled in accordance with Article 41 of the Real Estate Appraiser Act.
- IX. The attachments include the appraisal details, registered ownership information, cadastral, urban plan drawing, location map, land zoning and use permit, and photos of the current condition of the subject matter

Appendix 4

Shareholdings of All Directors

- I. The Company's issued shares are 851,800,000 shares.
- II. The Company re-elected all nine directors, including six independent directors who formed the Audit Committee at the Annual General Shareholders' Meeting held on May 21, 2024. As the number of independent directors exceeds half of the total number of directors and an Audit Committee has been established, the statutory minimum shareholding requirement for all directors does not apply.
- III. As of the book closure date (March 23, 2025) for this regular shareholders' meeting, the shareholdings of all directors are as follows:

Position	Name	Number of shares held	Percentage of total issued shares
Chairman	Oneness Biotech Co., Ltd. Representative: Pan-Chyr Yang	119,400,289	14.02%
deputy Chairman	Oneness Biotech Co., Ltd. Representative: Tsu-Der Lee	119,400,289	14.02%
Director	Che-An Chou	—	—
Independent director	Der-Tsai Lee	—	—
Independent director	Fei-Peng Lee	—	—
Independent director	Shu-Hui Chang	17,493	0.00%
Independent director	Li-Ching Chen	—	—
Independent director	Chi-Yu Hsiang	—	—
Independent director	Shih-Tsung Chang	—	—
Total shareholding of all directors		119,417,782	14.02%