

Stock Code: 4119

SCI Pharmtech, Inc.

**Handbook for the 2022 Annual Meeting of
Shareholders**

Physical Shareholders Meeting

【Translation】

June 21, 2022

**PLACE: NO.61, LN.309, HAIHU N. RD., LUZHU DIST. TAOYUAN
CITY**

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SCI Pharmtech, Inc.

Procedures for the 2022 Annual Meeting of Shareholders

Call the Meeting to Order

Chairperson Takes Chair

Chairperson Remarks

Report Subjects

Recognition Subjects

Elections Subjects

Approval Subjects

Questions and Motions

Adjournment

SCI Pharmtech, Inc.

2022 Annual Shareholders' Meeting Agenda

Time: 9:00 a.m. on Tuesday, June 21, 2022

Place: NO.61, LN.309, HAIHU N. RD., LUZHU DIST. TAOYUAN CITY

Call the Meeting to Order

Chairperson Remarks

Report Subjects

1. Report on the compensation for employees and directors of 2021
2. Report on the compensation for directors
3. Report on operating results of 2021
4. Report by Audit Committee on auditing of 2021 financial statements
5. Report on donation to related parties
6. Amendments to Sustainable Development Best Practice Principles

Recognition subjects

1. Recognition of 2021 operation report and financial statements
2. Distribution of retained earnings

Election subjects

1. Election of 7 directors (including 3 independent directors) of the 13th Board of Directors

Approval subjects

1. Amendment to Article of Incorporation
2. Amendment to Procedure for Acquisition or Disposal of Assets
3. Amendment to Subsidiary's Procedure for Acquisition or Disposal of Assets
4. Lifting ban on directors from running the same business as SCI
5. Amendment to Rules and Procedures of Shareholders Meeting

Questions and Motions

Adjournment

Report Subjects

Report 1 (Proposed by the Board of Directors)

Report on the compensation for employees and directors of 2021.

Description:

8% and 1.2% of profitability of the 2021 distributable as employees' compensation and as directors' compensation in the amounts of NT\$6,424,000 and NT\$876,000 in cash, respectively.

Report 2 (Proposed by the Board of Directors)

Report on the compensation for directors.

Description:

Please refer to Attachment 5 on Page 26 of the Handbook.

Report 3 (Proposed by the Board of Directors)

Report on operating results of 2021.

Description:

Please refer to Attachment 1 on Page 9 of the Handbook for the 2021 business report.

Report 4 (Proposed by the Board of Directors)

Audit Committee's review report of 2021 audited financial statements.

Description:

The Company's financial statements has been audited by the independent auditors, Kuan-Ying Kuo and Shu-Min Hsu of KPMG. And reviewed by the Audit Committee. Please refer to Attachment 2 & 3 on Page 17 of the Handbook for the 2021 Independent Auditors' Report and Audit Committee's review report.

Report 5 (Proposed by the Board of Directors)

Report on donation to related parties.

Description:

Donate to the Criminal Investigation Foundation of R.O.C. the company have raised NT\$600,000. For support criminal study purpose.

Report 6 (Proposed by the Board of Directors)

Report on Sustainable Development Best Principles.

Description:

The Company propose to amend the Sustainable Development Best Principles according to the amendments to the laws and practices. Please refer to Attachment 6

on Page 28 of the Handbook for the Comparison Table of Sustainable Development Best Principles.

Recognition Subjects

Proposal 1

(Proposed by the Board of Directors)

Recognition of 2021 operation report and financial statements.

Description:

The Company's financial statements has been audited by the independent auditors, Kuan-Ying Kuo and Shu-Min Hsu of KPMG. And reviewed by the Audit Committee. Business Report please

refer to Attachment 1 on Page 9 and financial statements refer to Attachment 4 on Page 22 to 25 of the Handbook.

Resolution:

Proposal 2

(Proposed by the Board of Directors)

Adoption of the Proposal for 2021 earnings distribution table.

Description:

Please refer to the 2021 earnings distribution table as follows:

SCI Pharmtech, Inc.

2021 Earnings Distribution Table

(Unit: NTD)

Items	Total	Note
Beginning retained earnings	554,212,400	
Add: other comprehensive income	2,006,950	
Add: net profit after tax	55,695,707	
Less: 10% Legal Reserve	(5,770,266)	
Less: Special Reserve	(19,551,377)	
Distributable net profits:	586,593,414	
Distributable Items:		
Dividend to shareholders (cash)	0	
Dividend to shareholders (share)	0	
Unappropriated Retained Earnings	586,593,414	

Resolution:

Election subjects

Proposal

(Proposed by the Board of Directors)

To elect 7 directors (including 3 independent directors) of the 13th Board of Directors.

Description:

①The tenure of the current Board of Directors will expire on June 21, 2022. The Board of Directors will be reelected in this shareholders' meeting according to Article of the Company's Incorporation. Elected directors (including 3 independent directors) will assume office after the end of this shareholders' meeting with tenure of 3 years from June 21, 2022 to June 20, 2025.

②According to Article 192-1 of the Company Act, a candidate nomination system is adopted, election of 7 directors. Any shareholder holding 1% or more of the total number of outstanding shares issued by the company may submit to the company in writing a roster of director candidates.

The roster of director candidates has been review and approved by the Board of Directors, Please refer to Attachment 7 on Page 38 of the Handbook for the Candidates List for Directors and Independent Directors.

Election Results:

Approval subjects

Proposal 1

(Proposed by the Board of Directors)

Amendment to Article of Incorporation, please proceed to discuss.

Description:

The Company proposed to amend the Articles of Incorporation according to the amendments to Article 162 and Article 172-2 of the Company Act. Please refer to Attachment 9 on page 42 of the Handbook for the comparison table.

Resolution:

Proposal 2

(Proposed by the Board of Directors)

Amendment to Procedure for Acquisition or Disposal of Assets, please proceed to discuss.

Description:

The Company proposed to amend the Procedure for Acquisition or Disposal of Assets to the laws and practices. Please refer to Attachment 10 on Page 46 of the Handbook for the comparison table.

Resolution:

Proposal 3

(Proposed by the Board of Directors)

Amendment to Subsidiary's Procedure for Acquisition or Disposal of Assets, please proceed to discuss.

Description:

The Company proposed to amend the Subsidiary's Procedure for Acquisition or Disposal of Assets to the laws and practices. Please refer to Attachment 11 on Page 58 of the Handbook for the comparison table.

Resolution:

Proposal 4

(Proposed by the Board of Directors)

Discussion of the Release from Non-competition Restrictions on Directors, please proceed to discuss.

Description:

① According to the Article 209 of the Company Act, a director who conducts business within the business scope of the Company for himself or others shall explain at the shareholders' meeting the essential contents of such conduct and obtain the shareholders' approval.

② As certain directors elected at this annual general shareholders' meeting concurrently work for other companies, which may constitute the act restricted under

Article 209 of the Company Act, it is proposed to release the non-competition restrictions on the directors, without prejudice to the interests of the Company, please refer to Attachment 8 on Page 41.

Resolution:

Proposal 5

(Proposed by the Board of Directors)

Amendment to Rules and Procedures of Shareholders Meeting, please proceed to discuss.

Description:

The Company proposed to amend the Rules and Procedures of Shareholders Meeting to the laws and practices. Please refer to Attachment 12 on Page 69 of the Handbook for the comparison table.

Resolution:

Questions and Motions

Adjournment

Attachment 1

Dear shareholders :

At the end of 2021, one year passed since the disaster, SCI had acquired the permission of partial production resumption from the city government. We restarted our manufacture in the factory after one year had passed. When the brand-new boiler was ignited, the rumbling was like a big drum that was boosting and exciting the morale of all SCI members. Finally, the sunshine hidden for a long time revealed its silver lining behind layers of thick clouds. Partners in the same boat can deeply feel that "Everyone would encounter difficulties, but only those who bravely face them can survive ". Last year, I just predicted that SCI would undergo two years of hardship. Thereafter, in a split second, a year had passed. Once again, I would like to thank all of our staff for sticking to their positions and all the shareholders who believe us. This year, though difficulties may occur occasionally, we will always persevere and keep on moving forward. I believe that all the SCI staff will spare no effort and commit themselves together to speed up the reconstruction progress in the next stage. All the dark clouds will eventually disperse, and the clear sky is just around the corner. Now, we are presenting the business report on the operating results of 2021 and the business plans of 2022.

Business Report

I. Annual Business Report of 2021

(1) Implementation results of our business plans

The operating revenue in 2021 was NT\$ 864,217 thousand; the gross margin was 24%; the operating profit was NT\$73,658 thousand. Due to subsequent impact caused by the fire, there were many more non-operating gains and losses in 2021; the net profit was NT\$ 55,696 thousand; the basic EPS (earnings per share) was NT\$0.58. SCI still made a small profit in that year when the production capacity was completely damaged.

(2) Situations of budget implementation

In 2021, SCI did not publicly unveil its financial forecasting. We have actually completed the annual budgets proposed by the management and approved by the board of directors in March 2021.

(3) Analyses of financial income and expenditure and profitability

The overview of income and expenditure in 2021 is compared and elaborated as follows:

Income: Unit: NT\$1000

Item	2020	2021	Growth Rate
Operating Revenue	2,689,222	864,217	-67.9%
Other incomes	17,302	37,564	117.1%

Description:

1. Basically, about 40% of the revenue came from the contributions performed in the factories we leased from others, while the rest was from the inventory surviving the fire. Our Business Department struggled to raise product sales prices, so that daily operation can still make contributions to both profit and cash flow.
2. Compared with the previous year, the increase of other incomes mainly stemmed from disposing the fire-damaged equipment.

Expenditure:

Unit: NT\$ thousands

Item	2020	2021	Growth Rate
Operating cost	1,414,894	656,128	-53.6%
Operating expense	222,750	134,431	-39.6%
Non-operating expense	613,665	45,716	-92.6%

Description:

1. In 2021, our revenue was only 30% of that of the previous year, so the economic scale could not be achieved consequently, leading to the relatively high operating cost and only 24% gross margin. Besides, in the factories we leased, we could only produce intermediates which did not require drug certificate. Accordingly, the production items were limited. And we had to spend substantial expenses and time on adjusting the machinery and equipment to meet SCI's requirements, resulting in the increase of operating cost to a certain extent.
2. Although most of operating expenses were fixed, we were still trying to implement the policy of expenditure reduction after the disaster. Compared with those of the previous year, the operating expenses in 2021 decreased by as much as 40%.
3. Non-operating expenses included foreign exchange loss, 40% loss of Framosa Co., Ltd's P&L and other miscellaneous expenses. As for the details on miscellaneous expenses, shareholders can refer to the descriptions in the financial statements.

Analysis of profitability:

Item		2020	2021
Profitability	Return On Assets(ROA) (%)	8.4	1.3
	Return On Equity (ROE) (%)	10.6	1.7
	Profit Margin(%)	13	6
	Earnings Per Share (EPS) (NT\$)	4.53	0.58

Description:

As a whole, the profitability was severely debilitated in 2021 because the production capacity was seriously damaged.

(4) Situations of research and development

The new Research & Development Building was damaged by the fire to some extent. Nevertheless, in July 2021, it was completely repaired by the company within a very short time because there was no need to acquire a safety assessment for the building structure. Thereafter, relevant units could move in successively, especially the R & D Department.. The former R & D building had been torn down because of the fierce fire, and all the R & D equipment had been devastated. During this period, the R & D capacity temporarily decreased due to the lack of hardware facilities. Even so, our R & D colleagues kept on make efforts. Some of them were responsible for modifying the product manufacturing processes as well as the equipment in the factories we leased, so as to successfully introduce the products to external production. Others supported the handling of the IQ, OQ and PQ validations necessary for the newly installed equipment in order to provide assistance in accelerating the production resumption procedure in the factory. Still others were appointed to optimize the old product manufacturing processes in a bid to reduce waste as much as possible, so as to meet the world trend of ESG. We hope for saving people and the earth simultaneously. After settling in the brand-new laboratory, we have spared no effort to make up for the progress of product developments which lag behind. We successfully completed an API of controlled substance, hoping it could contribute substantial revenue and profit after commercialization.

II. Annual business plan overview of 2022

(1) Business policy

The business policy in the future:

1. Restore most of the production capacity by the end of 2022 and maintain a close relationship with customers.
2. Establish a new production plant to maintain operational flexibility.
3. Promote circular economy to keep the sustainability of the earth.

(2) Expected sales volume and its basis

1.Expected sales volume

Item	Sales volume (Tons)
API	216
Intermediate	111
Others	0
Total	327

2. Sales basis

The expected sales volume in the above chart is based on the company's 2022 Annual Budget approved by the board of directors. The estimation is mainly based on the external supportive capacity as well as the restoration of in-house capacity. Although most of the surviving inventory was sold, the sales revenue is still expected to grow compared with that of the previous year and, therefore, make a profit from daily operation thanks to the gradual recovery in production capacity.

(3) Important policies on production and marketing:

SCI formulates its policies of production and marketing mainly based on product characteristics and customer categories:

1. APIs: The priorities are to supply products to the originators, avoid best-selling products, choose the existing APIs with high safety quality, stable market sales, new applications, and new dosage forms or possibilities for being developed into new drugs.
2. Intermediates: The target is aimed at the supplies to the originators first. Secondly, we aim to develop intermediates with high entry barriers, intermediates subject to stricter regulations and quality management systems, intermediates related to the company's core technology,

intermediates with strategic cooperation partners, and the intermediates which have already been involved in the pharmaceutical R & D stage. By means of the intermediates with the aforementioned characteristics, we could achieve effective market segmentation against our competitors, so as to avoid price competition.

3. Specialty chemicals: SCI produces and sells electronic specialty chemicals using the high standards in the pharmaceutical industry. In response to customer demand, SCI develops manufacturing processes, customized and mass producing products.

III. The company's development strategy in the future, as well as the influence caused by external competitive environments, regulatory environments and overall business environments.

After entering into the agreement with the construction contractor in Q4 2021, the Guanyin factory has been under construction in accordance with the schedule of project. The land area is nearly 1000 ping, which will accommodate a building with two floors underground and nine floors above the ground. Automatic storage systems and packaging facilities will be introduced into this factory, making the factory have better degree of intelligence than Luzhu factory. In addition, as for steam supply and solvent treatment, the neighboring affiliated corporation Framosa Co., Ltd will provide professional operations for us. Operation efficiency will be enhanced significantly. The building is expected to be completed in Q1 2023. Then the systems such as cleaning rooms, storage equipment, and electrical as well as fire protection equipment will be constructed. In addition, two production lines will be installed. After the 3Q validation is completed, the pilot run before mass production plans to be conducted in the first half of 2024. The budget for the first-stage construction of Guanyin factory is about NT\$1.2 billion. In view of the company's financial soundness with no bank loans at present, the main source of funds will be from the mid-term financing provided by a bank, and we have already entered into an agreement with the correspondent bank. The overall borrowing cost can be decreased because the interests will be subsidized by National Development Fund according to the incentive projects we applied for. To deal with the addition of Guanyin factory,

Framosa has amended many of its original construction designs, so the implementation progress is behind schedule. Currently, its construction is planned to be started in Q2 2022. It is believed that Framosa could catch up with scheduled progress because our French counterpart is professional in this realm and will pour sufficient resources into the construction. Enterprises are facing important issues such as energy conservation, carbon emission reduction, and circular economy. The services provided by Framosa Co., Ltd. will enable SCI to enhance future competitiveness and strive for more business opportunities. Europe is the main market for the sales of SCI products, in which the schedules of carbon neutrality advancement have been undertaken more actively than those in other continents. Facing the requirements from major customers in countries such as France, SCI will begin to calculate its product carbon footprints starting from this year, hoping to finish conducting carbon footprint examination for all products as soon as possible.

The production lines were completely devastated in the fire. In 2021 and 2022, the key to our business lies in when the production capacity will be completely restored, not in market competition. In late December 2021, one line had already been resumed, but the production capacity was being recovered by approximately 10% only. It is expected to recover 40% by the end of June 2022, and the repair work of all production lines could be completed by the end of 2022. moreover, the company leases the factory and equipment from the same trade, and the lease term has been renewed until June 2022. Due to the pandemic of Covid-19, supply chains have been disrupted, resulting in severe impact on the macroeconomy. The central banks of countries around the world have poured a large amount of liquidity into the market by means of QE, resulting in soaring prices. The company has also taken advantage of this situation to increase the sales prices, for reasonably reflecting product costs. After the repair work has been completed, all the brand-new machinery and equipment will generate large amounts of depreciation, which should be handled by means of price increases and product portfolios in the future.

The GMP and ISO quality systems of SCI have not been changed due to the fire. The stipulations and operations of pharmaceutical-related regulations and laws are abided by. The drug certificates of all APIs in important regions such as

European Union, the United States and Japan are still maintained and remain effective. ISO 9001 quality system was audited again by a third-party certifying agency at the end of 2021, and the license is still valid. The facilities and equipment of damaged production lines will be rebuilt one by one. The manufacturing equipment, air conditioning systems, nitrogen systems and computer systems are identical to those before the fire. The tasks related to examination, confirmation and calibration have been completed step by step. As for the APIs whose drug permits and GMP certificate were temporarily suspended by the Ministry of Health and Welfare (MOHW), now they have begun to be produced successively in the area where the restoration is completed, while manufacturing process confirmation and calibration have also been carried out. In January 2022, SCI has applied to MOHW for the GMP assessments of our four APIs. It is expected that the GMP assessments will be carried out by the officials from the MOHW in March. At that time, the validation of GMP certification and the drug permits could be renewed. We will continue to apply for GMP assessments depending on product items. As for the API items produced in the already-repaired production lines that have been examined by MOHW, if such items used to be produced on the same lines and had passed the GMP assessments before the fire, there are no needs to apply for on-site GMP assessments for such items again. The validity periods of such permit licenses and GMP certificates can be prolonged, as long as the company reports to the MOHW by submitting relevant basic data. As for the intermediates produced by the equipment in the factories we leased from the same trade, we have completed the manufacturing process verifications successively. After the intermediates are transported back to SCI to manufacture APIs and the manufacturing process confirmation and calibration have been implemented again, we will report the relevant data of the leased factory to the US FDA and European EDQM by putting registration marks on the drug permit licenses. The data officially registered in Japan include factory settings and equipment list. Therefore, it is necessary to report the production areas and equipment that have changed after the fire, which will continue to be done, as the progress of factory rebuilding keeps going on. The MOHW is promoting the Good Distribution Practice (GDP) and has announced that the product distribution operations of all API factories should undergo relevant

assessments and meet the requirements of laws and regulations by the end of 2022. SCI is experienced in GMP operation; therefore, the management of distribution and supply chain has also been completed on this basis. SCI is fully confident when facing the GDP audits performed by the MOHW.

SCI is the world's largest producer of valproic acid series for epilepsy medicine; one of such items is sold back to the originator. In 2021, due to the company's incapability of supplying products to the market, there was a global shortage of this pharmaceutical ingredient. Considering the domestic pharmaceutical demand, the MOHW controlled the export of this API to ensure that Taiwan has enough safety stocks. In 2020, due to pandemic prevention for Covid-19, the hydroxychloroquine produced by the company was subject to the control by the MOHW. In fact, SCI plays an important role in supplying numerous API products. The API industry was included in the USA manufacturing policies proposed by Trump the former US President. From the descriptions above, we know that the importance of API is no less than those of other industries such as semiconductor industry. We are grateful for shareholders who recognize and support SCI and who never leave us. Although we suffered from a major setback, the stouthearted SCI has not collapsed. We are getting up, believing that we can rejuvenate the company next year, continuing to shine on the global stage of pharmaceutical industry.

Finally,

Wish you all happiness, health, and safety.

Chairman : Wei-Chyun Wong

General Manager : Wei-Chyun Wong

Financial Manager : Deiter Yang



安侯建業聯合會計師事務所

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Independent Auditors' Report

To the Board of Directors of SCI Pharmtech, Inc.:

Opinion

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2021 and 2020, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. The key audit matters we judged shall be presented in the financial report as follows:

1. Inventory valuation

Please refer to Note 4(h) and Note 5 of the consolidated financial statements for the accounting policy of inventory valuation, as well as the estimation of inventory valuation, respectively. Information regarding the inventory and related expenses are shown in Note 6(e) of the consolidated financial statements.

Description of key audit matters:

Due to the characteristics of the pharmaceutical industry, products are manufactured for specific customers, providing batch-specific differentiation services according to their needs while the Group estimates the net realizable value of inventory. If there were no objective information regarding the current sales price available for reference, the Group has to make an evaluation of each product's various factors, such as the demands of the market, to determine the net realizable value of the product. As the reasonableness of estimation might have an impact on the inventory valuation, the test of inventory valuation is one of the key audit matters in our audit.

Our audit procedures include:

- . Assessing the reasonableness of provision policies and procedures on allowance for inventory valuation losses, including the evaluation of changes in the market, customer demand and inventory turn-over to identify the obsolete inventories.
- . Performing a retrospective review of inventory movements to evaluate the reasonableness of inventory obsolescence reserve policy and policy on scrapping of inventories.
- . Sampling and inspecting the Group's sales price; as well as verifying the calculation of the lower of cost or net realizable value; evaluating the adopted net realizable value as a basis for obsolete inventories.

2. Revenue recognition

Please refer to Note 4(o) of the consolidated financial statements, for the accounting policy of Revenue recognition for operating revenue recognition.

Description of key audit matters:

The Group's main products are the manufacture of Active Pharmaceutical Ingredients, and Intermediates, etc. The Group's major customers are foreign pharmaceutical companies that have transaction terms different from each other, and the revenue recognition was booked by using manual adjustments, which may result in an inappropriate risk in revenue recognition. Therefore, the revenue recognition is one of the key audit matters in our audit.

Our audit procedures include:

- . Understanding and testing the related controls surrounding the aforementioned sales and collection cycle;
- . Testing of details;
- . Verifying whether the revenue had been recognized in the proper period by testing the selected sales transactions before and after the balance sheet date in order to evaluate the accuracy of the timing of the Group's operating revenue recognition.

3. Disaster indemnity estimates for major disasters

As stated in Note 10 of the consolidated financial statements, SCI Pharmatech, Inc., a major fire accident occurred on December 20, 2020 and caused major damage. Because the fire spread to several nearby factories, the Company is actively negotiating related compensation losses with these damaged companies. As the assessment of the compensation loss involves significant accounting judgments and estimates of the management, the compensation loss estimates for major disasters is considered as one of the significant evaluations in our audit procedures.



Our audit procedures include:

- Evaluating the adequacy of the provision relating to the fire indemnity based on the insurance verification report, which was claimed by the damaged companies, and the value identification of damaged assets reports, which were prepared by the professional third-party.
- Sampling and inspecting the actual payments of the indemnity and the settle agreements; and verifying the correctness of the accounting records.

Other Matter

SCI Pharmtech Inc. has additionally prepared its parent-company-only financial statements as of and for the years ended December 31, 2021 and 2020, on which we have issued an unmodified opinion including an emphasis of matter paragraph.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRIC, SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance (including the Audit Committee) are responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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



3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Kuan-Ying Kuo and Shu-Min Hsu.

KPMG

Taipei, Taiwan (Republic of China)

March 18, 2022

Notes to Readers

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

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

Attachment 3

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2020 Business Report, Financial Statements, and proposal for allocation of earnings. The CPA firm of KPMG was retained to audit SCI's Financial Statements and has issued an audit report relating to the Financial Statements. The Business Report, Financial Statements, and earnings allocation proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of SCI. According to relevant requirements of the Securities and Exchange Act and The Company Law, we hereby submit this report.

SCI Pharmtech, Inc.

Chairman of the Audit Committee

Tu, Te-Cheng

March 18, 2022

Attachment 4

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

SCI PHARMTECH, INC. AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2021 and 2020

(expressed in thousands of New Taiwan dollars)

Assets		December 31, 2021		December 31, 2020		Liabilities and Equity		December 31, 2021		December 31, 2020	
		Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (note 6(a))	\$ 332,231	8	633,029	14	2170	Notes and accounts payable	\$ 33,779	1	80,878	2
1110	Current financial assets at fair value through profit or loss (note 6(b))	360,401	9	-	-	2130	Current contract liabilities (note 6(r))	41,764	1	97,295	2
1170	Notes and accounts receivable, net (notes 6(d) and 6(r))	82,976	2	337,749	8	2200	Other payables (note 6(k))	128,748	3	188,938	4
1206	Other receivables (notes 6(f) and 10)	265,586	6	519,651	11	2213	Payables on contractors and equipment	118,194	3	21,064	1
1310	Inventories, net (note 6(e))	294,182	7	380,879	8	2230	Current tax liabilities	-	-	127,490	3
1470	Other current assets	61,934	1	47,503	1	2250	Current provisions (notes 6(m) and 10)	418,840	10	595,232	13
		<u>1,397,310</u>	<u>33</u>	<u>1,918,811</u>	<u>42</u>	2280	Current lease liabilities (note 6(l))	1,584	-	1,340	-
Non-current assets:						2300	Other current liabilities	<u>5,028</u>	<u>-</u>	<u>9,977</u>	<u>-</u>
1510	Non-current financial assets at fair value through profit or loss (note 6(b))	-	-	667,955	14			<u>747,937</u>	<u>18</u>	<u>1,122,214</u>	<u>25</u>
1518	Non-current financial assets at fair value through other comprehensive income (note 6(c))	72,521	2	85,697	2	Non-Current liabilities:					
1550	Investments accounted for using equity method (note 6(g))	52,447	1	-	-	2580	Non-current lease liabilities (note 6(l))	571	-	1,248	-
1600	Property, plant and equipment (notes 6(h) and 8)	2,097,997	50	1,500,152	33	2570	Deferred tax liabilities (note 6(o))	103,811	3	103,811	2
1755	Right-of-use assets (note 6(i))	2,134	-	2,568	-	2640	Provisions for employee benefits, non-current (note 6(n))	<u>16,945</u>	<u>-</u>	<u>20,443</u>	<u>-</u>
1780	Intangible assets	60,290	2	41,319	1			<u>121,327</u>	<u>3</u>	<u>125,502</u>	<u>2</u>
1840	Deferred tax assets (note 6(o))	241,552	6	263,546	6	Total liabilities		<u>869,264</u>	<u>21</u>	<u>1,247,716</u>	<u>27</u>
1900	Other non-current assets	<u>265,644</u>	<u>6</u>	<u>89,890</u>	<u>2</u>	Equity attributable to owners of parent (note 6(p)):					
		2,792,585	67	2,651,127	58	3100	Ordinary Share	953,824	23	794,853	17
						3200	Capital surplus	1,348,339	32	1,348,339	30
						3310	Legal reserve	426,103	10	390,081	9
						3320	Special reserve	29,378	1	-	-
						3350	Unappropriated retained earnings	611,916	14	818,327	18
						3400	Other components of equity	<u>(48,929)</u>	<u>(1)</u>	<u>(29,378)</u>	<u>(1)</u>
						Total equity		<u>3,320,631</u>	<u>79</u>	<u>3,322,222</u>	<u>73</u>
Total assets		<u>\$ 4,189,895</u>	<u>100</u>	<u>4,569,938</u>	<u>100</u>	Total liabilities and equity		<u>\$ 4,189,895</u>	<u>100</u>	<u>4,569,938</u>	<u>100</u>

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
SCI PHARMTECH, INC. AND SUBSIDIARIES
Consolidated Statements of Comprehensive Income
For the years ended December 31, 2021 and 2020
(expressed in Thousands of New Taiwan Dollars, except for earnings per common share)

		2021		2020	
		Amount	%	Amount	%
4110	Sales revenue (note 6(r))	\$ 864,217	100	2,689,222	100
5110	Cost of sales (notes 6(e), 6(n) and 12)	<u>656,128</u>	<u>76</u>	<u>1,414,894</u>	<u>53</u>
5900	Gross profit	<u>208,089</u>	<u>24</u>	<u>1,274,328</u>	<u>47</u>
Operating expenses (notes 6(n) and 12):					
6100	Selling expenses	49,108	6	111,927	4
6200	Administrative expenses	54,976	6	68,637	2
6300	Research and development expenses	30,347	4	43,365	2
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 (note 6(d))	<u>-</u>	<u>-</u>	<u>(1,179)</u>	<u>-</u>
		<u>134,431</u>	<u>16</u>	<u>222,750</u>	<u>8</u>
6900	Net operating income	<u>73,658</u>	<u>8</u>	<u>1,051,578</u>	<u>39</u>
Non-operating income and expenses:					
7190	Other income	25,285	3	4,650	-
7101	Interest income	600	-	4,099	-
7130	Dividend income	9,437	1	8,553	1
7235	Gains (losses) on financial assets (liabilities) at fair value through profit or loss	2,242	-	(15,707)	(1)
7510	Interest expense (note 6(l))	(41)	-	(43)	-
7590	Miscellaneous disbursements (notes 6(e), 6(h), 6(t) and 10)	(17,127)	(2)	(567,285)	(21)
7630	Foreign exchange gains (losses)	(14,995)	(2)	(30,630)	(1)
7770	Share of gain (loss) of associates and joint ventures accounted for using equity method, net	<u>(13,553)</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
		<u>(8,152)</u>	<u>(1)</u>	<u>(596,363)</u>	<u>(22)</u>
7900	Profit before tax	65,506	7	455,215	17
7950	Less: Income tax expenses (note 6(o))	<u>9,810</u>	<u>1</u>	<u>95,091</u>	<u>4</u>
8200	Profit	<u>55,696</u>	<u>6</u>	<u>360,124</u>	<u>13</u>
8300	Other comprehensive income:				
8310	Items that may not be reclassified subsequently to profit or loss:				
8311	Gains (losses) on remeasurements of defined benefit plans (note 6(n))	2,508	-	130	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(19,551)	(2)	(51,632)	(2)
8349	Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss (note 6(o))	<u>501</u>	<u>-</u>	<u>26</u>	<u>-</u>
8300	Other comprehensive income, net	<u>(17,544)</u>	<u>(2)</u>	<u>(51,528)</u>	<u>(2)</u>
8500	Total comprehensive income	<u>\$ 38,152</u>	<u>4</u>	<u>308,596</u>	<u>11</u>
Earnings per share (note 6(q)):					
9750	Basic earnings per share	<u>\$ 0.58</u>		<u>3.78</u>	
9850	Diluted earnings per share	<u>\$ 0.58</u>		<u>3.75</u>	

See accompanying notes to consolidated financial statements.

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

SCI PHARMTECH, INC. AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the years ended December 31, 2021 and 2020

(expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent					Other equity interest	
						Unrealized gains (losses) from financial assets measured at fair value through other	
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	comprehensive income	Total equity
Balance at January 1, 2020	\$ 794,853	1,348,339	332,971	4,788	971,435	22,254	3,474,640
Profit for the year ended December 31, 2020	-	-	-	-	360,124	-	360,124
Other comprehensive income for the year ended December 31, 2020	-	-	-	-	104	(51,632)	(51,528)
Total comprehensive income for the year ended December 31, 2020	-	-	-	-	360,228	(51,632)	308,596
Appropriation and distribution of retained earnings:							
Legal reserve appropriated	-	-	57,110	-	(57,110)	-	-
Reversal of special reserve	-	-	-	(4,788)	4,788	-	-
Cash dividends of ordinary share	-	-	-	-	(461,014)	-	(461,014)
Balance at December 31, 2020	794,853	1,348,339	390,081	-	818,327	(29,378)	3,322,222
Profit for the year ended December 31, 2021	-	-	-	-	55,696	-	55,696
Other comprehensive income for the year ended December 31, 2021	-	-	-	-	2,007	(19,551)	(17,544)
Total comprehensive income for the year ended December 31, 2021	-	-	-	-	57,703	(19,551)	38,152
Appropriation and distribution of retained earnings:							
Legal reserve appropriated	-	-	36,022	-	(36,022)	-	-
Special reserve appropriated	-	-	-	29,378	(29,378)	-	-
Cash dividends of ordinary share	-	-	-	-	(39,743)	-	(39,743)
Stock dividends of ordinary share	158,971	-	-	-	(158,971)	-	-
Balance at December 31, 2021	\$ 953,824	1,348,339	426,103	29,378	611,916	(48,929)	3,320,631

See accompanying notes to consolidated financial statements.

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

SCI PHARMTECH, INC. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2021 and 2020

(expressed in Thousands of New Taiwan Dollars)

	2021	2020
Cash flows from (used in) operating activities:		
Profit before tax	\$ 65,506	455,215
Adjustments for:		
Adjustments to reconcile profit (loss):		
Depreciation expense	56,191	127,510
Amortization expense	7,517	5,793
Expected credit loss (gain)	-	(1,179)
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(2,242)	15,707
Interest expense	41	43
Interest income	(600)	(4,099)
Dividend income	(9,437)	(8,553)
Share of loss (profit) of associates and joint ventures accounted for using equity method	13,553	-
Losses due to (reversal of) major disasters	(5,455)	566,771
Others	62	(74)
Total adjustments to reconcile profit	59,630	701,919
Changes in operating assets and liabilities:		
Decrease (increase) in notes and accounts receivable	254,773	15,834
Decrease (increase) in inventories	86,697	(29,363)
Decrease (increase) in other receivables and other current assets	239,673	(11,144)
Increase (decrease) in contract liabilities	(55,531)	38,203
Increase (decrease) in notes and accounts payable	(47,099)	(13,424)
Increase (decrease) in other payable	(60,190)	(40,892)
Increase (decrease) in provisions	(151,392)	2,199
Increase (decrease) in other current liabilities	(4,949)	7,965
Increase (decrease) in provision for employee benefits, non-current	(990)	(803)
Total changes in operating assets and liabilities	260,992	(31,425)
Total adjustments	320,622	670,494
Cash flow from (used in) operations	386,128	1,125,709
Interest received	9,437	8,553
Dividends received	600	4,099
Interest paid	(41)	(43)
Income taxes paid	(115,846)	(166,790)
Net cash flows from (used in) operating activities	280,278	971,528
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(6,375)	-
Acquisition of financial assets at fair value through profit or loss	(2,158)	(217,637)
Proceeds from disposal of financial assets at fair value through profit or loss	311,954	-
Acquisition of investments accounted for using equity method	(66,000)	-
Acquisition of property, plant and equipment	(514,170)	(132,210)
Proceeds from disposal of property, plant and equipment	-	74
Decrease (increase) in refundable deposits	(2,000)	6,273
Acquisition of intangible assets	(3,953)	-
Increase in prepayments of property, plant and equipment	(256,858)	(85,493)
Net cash flows from (used in) investing activities	(539,560)	(428,993)
Cash flows from (used in) financing activities:		
Payment of lease liabilities	(1,773)	(2,047)
Cash dividends paid	(39,743)	(461,014)
Net cash flows from (used in) financing activities	(41,516)	(463,061)
Net increase (decrease) in cash and cash equivalents	(300,798)	79,474
Cash and cash equivalents at beginning of period	633,029	553,555
Cash and cash equivalents at end of period	\$ 332,231	633,029

See accompanying notes to consolidated financial statements.

Attachment 5

Report on the compensation for directors

B. Directors :

(a)Policy: To implement corporate governance and complete directors' compensation system in a bid to make directors' compensation transparent, reasonable, and systematic.

(b)Standard: The remuneration committee and the board of directors enacted the "salaries and remuneration procedure for directors" on June 25, 2021, in accordance with the scale and complexity of the operation as well as the market standard. Distribution will be made considering the individual director's contribution to the company. In principle, the overall remuneration of independent Directors will be more than normal directors on the grounds that independent directors concurrently serve as members of the functional committees, spending more time and effort and bearing heavier responsibilities.

(c) Combinations:

1.Remuneration:

In accordance with the Articles of Incorporation, if the company makes a profit within the year, the remuneration committee will consider the overall performance of the board of directors, operational performance of the company, and the future operation and risk of the company, and then make a suggestion of providing no more than 2% of the profit as the remuneration for Directors.

2.Salary:

The salary of each director is NT\$30,000 per month. But this payment is not applicable to those who concurrently serve as the managers of the company, its subsidiaries and parent company.

3.Others:

No transportation allowance, special disbursement, travel reimbursement, and other payments.

However, the company shall reimburse directors for the air tickets and accommodation fees if the director makes a business trip required for the company's businesses.

(d) The procedures for deciding remuneration:

On March 18, 2022, the remuneration of NT\$876,000 equal to 1.2% of the company's 2021 profit was approved by the remuneration committee and then the board of directors.

The Company completed the performance evaluation of directors on January 24, 2022, (Please refer to page 37) and took this assessment result into consideration for the distribution of directors' remuneration.

(e) Future Risks: The salary is fixed and the remuneration is proportional to profit, which see no significant future risks.

Title	Name	Director's remuneration				Summation of A , B , C , D, and a % of After Tax Income		Remuneration to Directors Also Serving as Company Employees			Summation of A , B , C , D , E , F , G, and a % of After Tax Income	
		Remuneration (A)	Retirement pension(B)	Director's Remunerati on (C)	Business execution fees (D)			Salary, Bonuses, and Special Allowance (E)	Retirement pension (F)	Employee remuneration (G)		
Chairman	Mercuries & Associates Holding, Ltd. Institutional representative : Wei-Chyun Wong	None	None	None	None	None	None	4,759,638	None	457,980	5,217,618	9.37%
Director	Mercuries & Associates Holding, Ltd. Institutional representative : Shiang-Li Chen	None	None	None	None	None	None	None	None	None	None	None
Director	Mercuries & Associates Holding, Ltd. Institutional representative : Aurora Chen	180,000	None	120,000	None	300,000	0.54%	None	None	None	300,000	0.54%
Director	Mercuries & Associates Holding, Ltd. Institutional representative : Wen-Chih Chou	None	None	None	None	None	None	3,131,782	108,000	220,777	3,460,559	6.21%
Independent Director	Hung-Chin Wu	180,000	None	120,000	None	300,000	0.54%	None	None	None	300,000	0.54%
Independent Director	Te-cheng Tu	180,000	None	120,000	None	300,000	0.54%	None	None	None	300,000	0.54%
Independent Director	Chia-Chun Jay Chen	180,000	None	150,000	None	330,000	0.59%	None	None	None	330,000	0.59%

Attachment 6

SCI PHARMTECH, INC.

Comparison Table of amendments to
Articles of Sustainable Development Best Principles

Content of Article after Amendment	Content of Article before Amendment	Description
Sustainable Development Best Principles	Corporate Social Responsibility Best Principles	Amend title of the principle according to the newest decree.
Article 1 In order to fulfill sustainable development initiatives and to promote economic, environmental, and social advancement for purposes of sustainable development, SCI hereby adopts the Principles in accordance with Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies to be followed by SCI.	Article 1 In order to fulfill corporate social responsibility initiatives and to promote economic, environmental, and social advancement for purposes of sustainable development, SCI hereby adopts the Principles in accordance with Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies to be followed by SCI.	Amend article according to the newest decree.
Article 2 The Principles apply to the entire operations of SCI and its business group. SCI actively fulfills sustainable development in the course of our business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on sustainable development.	Article 2 The Principles apply to the entire operations of SCI and its business group. SCI actively fulfills corporate social responsibility in the course of our business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on corporate social	Amend article according to the newest decree.

Content of Article after Amendment	Content of Article before Amendment	Description
	responsibility.	
<p>Article 3</p> <p>In promoting sustainable development initiatives, SCI shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance.</p> <p>SCI shall, in accordance with the materiality principle, conduct risk assessments of environmental, social and corporate governance issues pertaining to company operations and establish the relevant risk management policy or strategy.</p>	<p>Article 3</p> <p>In fulfilling corporate social responsibility initiatives, SCI shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance.</p> <p>SCI shall, in accordance with the materiality principle, conduct risk assessments of environmental, social and corporate governance issues pertaining to company operations and establish the relevant risk management policy or strategy.</p>	Amend article according to the newest decree.
<p>Article 4</p> <p>To implement sustainable development initiatives, SCI follows the principles below:</p> <ol style="list-style-type: none"> 1. Exercise corporate governance. 2. Foster a sustainable environment. 3. Preserve public welfare. 4. Enhance disclosure of sustainable development information. 	<p>Article 4</p> <p>To implement corporate social responsibility initiatives, SCI follows the principles below:</p> <ol style="list-style-type: none"> 1. Exercise corporate governance. 2. Foster a sustainable environment. 3. Preserve public welfare. 4. Enhance disclosure of corporate social responsibility information. 	Amend article according to the newest decree.

Content of Article after Amendment	Content of Article before Amendment	Description
<p>Article 5 SCI shall take into consideration the correlation between the development of domestic and international sustainable development principles and corporate core business operations, and the effect of the operation of individual companies and of SCI's respective business groups as a whole on stakeholders, in establishing SCI's policies, systems or relevant management guidelines, and concrete promotion plans for sustainable development programs, which shall be approved by the board of directors and then reported to the shareholders meeting.</p> <p>When a shareholder proposes a motion involving sustainable development, the company's board of directors is advised to review and consider including it in the shareholders meeting agenda.</p>	<p>Article 5 SCI shall take into consideration the correlation between the development of domestic and international corporate social responsibility principles and corporate core business operations, and the effect of the operation of individual companies and of SCI's respective business groups as a whole on stakeholders, in establishing SCI's policies, systems or relevant management guidelines, and concrete promotion plans for corporate social responsibility programs, which shall be approved by the board of directors and then reported to the shareholders meeting.</p> <p>When a shareholder proposes a motion involving corporate social responsibility, the company's board of directors is advised to review and consider including it in the shareholders meeting agenda.</p>	Amend article according to the newest decree.
<p>Article 7 The directors of SCI shall exercise the due care of good administrators to urge the company to perform its sustainable development initiatives, examine the results of the implementation thereof from time to time and continually</p>	<p>Article 7 The directors of SCI shall exercise the due care of good administrators to urge the company to perform its corporate social responsibility initiatives, examine the results of the implementation thereof from time to time and continually</p>	Amend article according to the newest decree.

Content of Article after Amendment	Content of Article before Amendment	Description
<p>make adjustments so as to ensure the thorough implementation of its sustainable development policies.</p> <p>The board of directors of SCI is advised to give full consideration to the interests of stakeholders, including the following matters, in the company's performance of its sustainable development initiatives:</p> <ol style="list-style-type: none"> 1. Identifying the company's sustainable development mission or vision, and declaring its sustainable development policy, systems or relevant management guidelines; 2. Making sustainable development the guiding principle of the company's operations and development, and ratifying concrete promotional plans for sustainable development initiatives; and 3. Enhancing the timeliness and accuracy of the disclosure of sustainable development information. <p>The board of directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operations of SCI, and to report the status of the handling to the board of directors. The handling</p>	<p>make adjustments so as to ensure the thorough implementation of its corporate social responsibility policies.</p> <p>The board of directors of SCI is advised to give full consideration to the interests of stakeholders, including the following matters, in the company's performance of its corporate social responsibility initiatives:</p> <ol style="list-style-type: none"> 1. Identifying the company's corporate social responsibility mission or vision, and declaring its corporate social responsibility policy, systems or relevant management guidelines; 2. Making corporate social responsibility the guiding principle of the company's operations and development, and ratifying concrete promotional plans for corporate social responsibility initiatives; and 3. Enhancing the timeliness and accuracy of the disclosure of corporate social responsibility information. <p>The board of directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operations of SCI, and to report the status of the handling to the board of directors. The handling</p>	

Content of Article after Amendment	Content of Article before Amendment	Description
procedures and the responsible person for each relevant issue shall be concrete and clear.	procedures and the responsible person for each relevant issue shall be concrete and clear.	
Article 8 SCI is advised to, on a regular basis, organize education and training on the promotion of sustainable development initiatives, including promotion of the matters prescribed in paragraph 2 of the preceding article.	Article 8 SCI is advised to, on a regular basis, organize education and training on the implementation of corporate social responsibility initiatives, including promotion of the matters prescribed in paragraph 2 of the preceding article.	Amend article according to the newest decree.
Article 9 For the purpose of managing sustainable development initiatives, SCI shall establish the promoting sustainable development of governance frameworks, and General Manager's office of SCI is to be in charge of proposing and enforcing the sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis. SCI is advised to adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders. It is advised that the employee performance evaluation system	Article 9 For the purpose of managing corporate social responsibility initiatives, General Manager's office of SCI is to be in charge of proposing and enforcing the corporate social responsibility policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis. SCI is advised to adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders. It is advised that the employee performance evaluation system be combined with corporate social responsibility policies, and that a clear and effective	Amend article according to the newest decree.

Content of Article after Amendment	Content of Article before Amendment	Description
be combined with sustainable development policies, and that a clear and effective incentive and discipline system be established.	incentive and discipline system be established.	
Article 10 SCI shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the company, and establish a designated section for stakeholders on the company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important sustainable development issues which they are concerned about.	Article 10 SCI shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the company, and establish a designated section for stakeholders on the company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important corporate social responsibility issues which they are concerned about.	Amend article according to the newest decree.
Article 12 SCI is advised to endeavor to utilize energy more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.	Article 12 SCI is advised to endeavor to utilize all resources more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.	Amend article according to the newest decree.
Article 17 SCI is advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt related measures. SCI is advised to adopt standards or guidelines generally used in Taiwan and abroad to	Article 17 SCI is advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt climate related measures. SCI is advised to adopt standards or guidelines generally used in Taiwan and abroad to	1. TWSE/GTSM listed companies assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt climate related measures. It includes, but not limited

Content of Article after Amendment	Content of Article before Amendment	Description
<p>enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:</p> <p>1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.</p> <p>2. Indirect greenhouse gas emissions: emissions resulting from the generation of inputted or acquired electricity, heating, or steam.</p> <p>3. Other indirect emissions: emissions from operations which is not part of indirect emissions that are owned or controlled by other companies.</p> <p>SCI is advised to compile statistics on greenhouse gas emissions, volume of water consumption and total weight of waste and to establish policies for energy conservation, carbon and greenhouse gas reduction, reduction of water consumption or management of other wastes. The companies' carbon reductions strategies should include obtaining carbon credits and be promoted accordingly to minimize the impact of the business operations on climate change.</p>	<p>enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:</p> <p>1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.</p> <p>2. Indirect greenhouse gas emissions: emissions resulting from the generation of externally purchased or acquired electricity, heating, or steam.</p> <p>SCI is advised to compile statistics on greenhouse gas emissions, volume of water consumption and total weight of waste and to establish policies for energy conservation, carbon and greenhouse gas reduction, reduction of water consumption or management of other wastes. The companies' carbon reductions strategies should include obtaining carbon credits and be promoted accordingly to minimize the impact of the business operations on climate change.</p>	<p>to climate related measures. The paragraph 1 of article 17 shall be amended.</p> <p>2. The electricity of indirect greenhouse gas emissions includes, but not limited to externally purchased electricity. The subparagraph 2 of paragraph 2 of article 17 shall be amended.</p> <p>3. To reduce greenhouse gas emissions, companies are advised to make disclosures of other indirect emissions. The subparagraph 3 of paragraph 2 of article 17 shall be amended.</p>
Chapter 5	Chapter 5 Enhancing Disclosure of	Amend chapter according to the newest

Content of Article after Amendment	Content of Article before Amendment	Description
Enhancing Disclosure of Sustainable Development Information	Corporate Social Responsibility Information	decree.
<p>Article 28</p> <p>SCI shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for TWSE/GTSM listed Companies and shall fully disclose relevant and reliable information relating to SCI's sustainable development initiatives to improve information transparency.</p> <p>Relevant information relating to sustainable development which SCI shall disclose includes:</p> <ol style="list-style-type: none"> 1. The policy, systems or relevant management guidelines, and concrete promotion plans for sustainable development initiatives, as resolved by the board of directors. 2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare. 3. Goals and measures for promoting the sustainable development initiatives established by the companies, and performance in implementation. 	<p>Article 28</p> <p>SCI shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for TWSE/GTSM listed Companies and shall fully disclose relevant and reliable information relating to SCI's corporate social responsibility initiatives to improve information transparency.</p> <p>Relevant information relating to corporate social responsibility which SCI shall disclose includes:</p> <ol style="list-style-type: none"> 1. The policy, systems or relevant management guidelines, and concrete promotion plans for corporate social responsibility initiatives, as resolved by the board of directors. 2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare. 3. Goals and measures for realizing the corporate social responsibility initiatives established by the companies, and performance in 	Amend article according to the newest decree.

Content of Article after Amendment	Content of Article before Amendment	Description
<p>4. Major stakeholders and their concerns.</p> <p>5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.</p> <p>6. Other information relating to sustainable development initiatives.</p>	<p>implementation.</p> <p>4. Major stakeholders and their concerns.</p> <p>5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.</p> <p>6. Other information relating to corporate social responsibility initiatives.</p>	
<p>Article 29</p> <p>SCI shall adopt internationally widely recognized standards or guidelines when producing sustainable development reports, to disclose the status of the implementation of the sustainable development policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The reports are advised to include:</p> <p>1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing sustainable development initiatives.</p> <p>2. Major stakeholders and their concerns.</p> <p>3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare</p>	<p>Article 29</p> <p>SCI shall adopt internationally widely recognized standards or guidelines when producing corporate social responsibility reports, to disclose the status of the implementation of the corporate social responsibility policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The reports are advised to include:</p> <p>1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing corporate social responsibility initiatives.</p> <p>2. Major stakeholders and their concerns.</p> <p>3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare</p>	<p>Amend article according to the newest decree.</p>

Content of Article after Amendment	Content of Article before Amendment	Description
and promotion of economic development. 4. Future improvements and goals.	and promotion of economic development. 4. Future improvements and goals.	
Article 30 SCI shall at all times monitor the development of domestic and foreign sustainable development standards and the change of business environment so as to examine and improve SCI's established sustainable development framework and to obtain better results from the promotion of the sustainable development policy.	Article 30 SCI shall at all times monitor the development of domestic and foreign corporate social responsibility standards and the change of business environment so as to examine and improve SCI's established corporate social responsibility framework and to obtain better results from the implementation of the corporate social responsibility policy.	Amend article according to the newest decree.
Article 32 1. Established on Dec. 30, 2014. 2. Amended on Mar. 13, 2020. 3. Amended on Mar. 18, 2022.	Article 32 1. Established on Dec. 30, 2014. 2. Amended on Mar. 13, 2020.	Update record of amendment.

Attachment 7

Candidate List for Directors

Serial Number	Name	Number of Shares (Unit: Share)	Education	Experience
1	Wong, Wei-Chyun	526,970	Ph.D. in Chemistry, University of Pennsylvania	General Manager, SCI Pharmtech, Inc.
2	Chen, Shiang-Li	0	MBA, Georgetown University	Chairman, Mercuries & Associates Holding Ltd.
3	Aurora Chen Legal Representative of Mercuries & Associates Holding Ltd.	30,283,358	MBA, Northwestern University	Manager of Mckinsey & Company
4	Chou, Wen-Chih Legal Representative of Mercuries & Associates Holding Ltd.	30,283,358	Ph.D. in Chemistry, University of National Taiwan	Researcher of Development Center for Biotechnology R&D Manager, SCI Pharmtech, Inc.

Candidate List for Independent Directors

Serial Number	Name	Number of Shares (Unit: Share)	Education	Experience	The reason for serving as an independent director of SCI for three consecutive terms or more.
1	Tu, Te-Cheng	0	MBA, University of Houston Department of Business Administration	President, President International Development Corporation	The candidate has decades of rich experience with leadership, decision-making, operational management and finance as well as accounting and can effectively supervise the operation of the board of directors, providing advice. He also serves as the chairman of a new drug development company and, accordingly, can provide valuable suggestions for SCI's contract research organization business (CRO).
2	Chia-Chun Jay Chen	0	Ph.D. in Chemistry, University of Harvard	Professor of National Taiwan Normal University Associate Professor of National Taiwan Normal University Associate Professor	The candidate has been teaching chemistry at the Normal University for more than 23 years and was awarded the World's Top 2% Scientists 2020 list this year. He has made considerable achievements in academic research, which is helpful for the company's R&D.

				National Chung Cheng University	
3	Vincent Wang	6,000	Master of Finance and Entrepreneurship & Innovation Double Major, Wharton School of the University of Pennsylvania	Director of EasyCard Investment Holdings Co., Ltd. Director of Taiwan Sugar Corporation Director of Taiwan Venture Capital Association	none

Attachment 8

List of positions of the candidates for independent Directors in other companies

Name	Positons in Other Companies	
Tu, Te-Cheng	PharmaEngine, Inc.	Chairman
Vincent Wang	SUNDER BIOMEDICAL TECH. CO., LTD.	Director

Attachment 9

SCI PHARMTECH INC.

Comparison Table of amendments to the Articles of Incorporation

Articles after Amendment	Current Article	Correction description
<p>Article 8:</p> <p>All the shares of the corporation shall be name-bearing, which should be affixed with the signatures or personal seals of the director(s) representing the corporation, and shall be duly certified or authenticated by the bank which is competent to certify shares under the laws before issuance thereof. For the shares to be issued by the corporation, the corporation may be exempted from printing any share certificate for the shares issued. However, the corporation shall register the issued shares with a centralized securities depositary enterprise and follow the regulations of that enterprise.</p>	<p>Article 8:</p> <p>All the shares of the corporation shall be name-bearing, which should be affixed with the signatures or personal seals of three directors or more, and then issued after being certified according to the laws. The stock shares issued by the corporation through public offering may be exempted from printing any share certificate for the shares issued.</p>	Cooperate with the amendment of laws and regulations
<p>Article 9:</p> <p>As for the handling of stock affairs, the corporation shall follow the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority in charge of securities affairs, as well as other relevant laws and regulations.</p>	<p>Article 9:</p> <p>As for the handling of stock affairs, the corporation shall follow the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority in charge of securities affairs, as well as other relevant laws</p>	Add text

Articles after Amendment	Current Article	Correction description
	and regulations.	
<p>Article 10:</p> <p>The shareholders' meetings take place in two ways: regular shareholders' meeting and special shareholders' meeting. The regular meeting shall be convened once a year, within six months after the end of each fiscal year. Special meetings shall be convened according to the laws when necessary. <u>When a shareholder's meeting of the corporation is convened, it may be proceeded via video conference or by any method announced by the competent authority.</u></p>	<p>Article 10:</p> <p>The shareholders' meetings take place in two ways: regular shareholders' meeting and special shareholders' meeting. The regular meeting shall be convened once a year, within six months after the end of each fiscal year. Special meetings shall be convened according to the laws when necessary.</p>	Add provisions
<p>Article 11:</p> <p>Any shareholder of the corporation shall be entitled to one voting right per share, <u>except for those who have no voting rights due to any restriction or those who are subject to the provisions in Paragraph 2 of Article 179 of the Company Act.</u></p>	<p>Article 11:</p> <p>Any shareholder of the corporation shall be entitled to one voting right per share.</p>	Add provisions
<p>Article 25:</p> <p>The articles of incorporation were agreed and signed unanimously by the members of the promoters' meeting on Aug. 24, 1987.</p>	<p>Article 25:</p> <p>The articles of incorporation were agreed and signed unanimously by the members of the promoters' meeting on Aug. 24, 1987.</p>	Added with the frequency and date of such amendments.

Articles after Amendment	Current Article	Correction description
<p>The first amendment was made on Nov. 28, 1987; The second amendment was made on Nov. 8, 1989; The third amendment was made on Jun. 30, 1990; the fourth amendment was made on Aug. 4, 1990; the fifth amendment was made on Dec. 10, 1990; The sixth amendment was made on Jun. 18, 1991; The seventh amendment was made on May 18, 1992; the eighth amendment was made on Jun. 29, 1992; The ninth amendment was made on Nov. 7, 1995; The tenth amendment was made on Apr. 27, 2001; The eleventh amendment was made on Apr. 9, 2002; The twelfth amendment was made on May 16, 2003; the thirteenth amendment was made on May 16, 2003; The fourteenth amendment was made on Jun. 16, 2004; The fifteenth amendment was made on Jun. 21, 2005; The sixteenth amendment was made on Jun. 28, 2006; The seventeenth amendment was made on Jun. 15, 2007; The eighteenth amendment was made on Jun. 19, 2009; The nineteenth amendment was</p>	<p>The first amendment was made on Nov. 28, 1987; The second amendment was made on Nov. 8, 1989; The third amendment was made on Jun. 30, 1990; the fourth amendment was made on Aug. 4, 1990; the fifth amendment was made on Dec. 10, 1990; The sixth amendment was made on Jun. 18, 1991; The seventh amendment was made on May 18, 1992; the eighth amendment was made on Jun. 29, 1992; The ninth amendment was made on Nov. 7, 1995; The tenth amendment was made on Apr. 27, 2001; The eleventh amendment was made on Apr. 9, 2002; The twelfth amendment was made on May 16, 2003; the thirteenth amendment was made on May 16, 2003; The fourteenth amendment was made on Jun. 16, 2004; The fifteenth amendment was made on Jun. 21, 2005; The sixteenth amendment was made on Jun. 28, 2006; The seventeenth amendment was made on Jun. 15, 2007; The eighteenth amendment was made on Jun. 19, 2009; The nineteenth amendment</p>	

Articles after Amendment	Current Article	Correction description
<p>made on Jun. 9, 2010; The 20th amendment was made on Jun. 27, 2012;</p> <p>The 21st amendment was made on Jun. 18, 2013;</p> <p>The 22nd amendment was made on Jun. 18, 2014;</p> <p>The 23rd amendment was made on Jun. 12, 2015;</p> <p>The 24th amendment was made on Jun. 21, 2016;</p> <p>The 25th amendment was made on July. 15, 2021.</p> <p><u>The 26th amendment was made on June. 21, 2022.</u></p>	<p>was made on Jun. 9, 2010;</p> <p>The 20th amendment was made on Jun. 27, 2012;</p> <p>The 21st amendment was made on Jun. 18, 2013;</p> <p>The 22nd amendment was made on Jun. 18, 2014;</p> <p>The 23rd amendment was made on Jun. 12, 2015;</p> <p>The 24th amendment was made on Jun. 21, 2016;</p> <p>The 25th amendment was made on July. 15, 2021.</p>	

Attachment 10

SCI PHARMTECH, INC.

Comparison table of amendments to
Procedures for Acquisition or Disposal of Assets

Amendment provisions	Current provisions	Description
<p>Article 3-1: (Paragraph 1 omitted) When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with <u>the self-discipline codes of their trade associations</u> and the following provisions:</p> <p>1. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.</p> <p>2. When <u>executing</u> a case, they shall appropriately plan and execute adequate working procedures in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and</p>	<p>Article 3-1: (Paragraph 1 omitted) When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following provisions:</p> <p>1. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.</p> <p>2. When <u>examining</u> a case, they shall appropriately plan and execute adequate working procedures in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and</p>	<p>1. In order to clarify the procedures and responsibilities that external experts should comply with, it is clearly stipulated that “when professional appraisers and their appraisal officers, accountants, lawyers or securities underwriters issue appraisal reports or opinions, they should follow the self-discipline codes of their trade associations, in addition to abiding by the existing relevant operational procedures depending on the cases undertaken and executed”.</p> <p>2. The experts’ issuing appraisal reports or reasonableness opinions, which does not belong to the scope of financial report</p>

Amendment provisions	Current provisions	Description
<p>accurately specified in the case working papers.</p> <p>3. They shall undertake an item-by-item evaluation of the <u>appropriateness</u> and reasonableness of the sources of data used, parameters, and the information, as the basis for issuance of the appraisal report or the opinion.</p> <p>4. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is <u>appropriate and reasonable</u>, and that have complied with applicable laws and regulations.</p>	<p>accurately specified in the case working papers.</p> <p>3. They shall undertake an item-by-item evaluation of the <u>comprehensiveness, accuracy, and</u> reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.</p> <p>4. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is <u>reasonable and accurate</u>, and that have complied with applicable laws and regulations.</p>	<p>examination. In view of this, the term for expressing “exam a case” is amended to be “execute a case”. In addition, in order to meet the actual appraisal of the data sources and parameters used by experts, the text “comprehensiveness, accuracy, and reasonableness” are amended to be “appropriateness and reasonableness”.</p>
<p>Article 6: These procedures or references for determining the transaction terms for the acquisition or disposal of assets by the company shall</p>	<p>Article 6: These procedures or references for determining the transaction terms for the acquisition or disposal of assets by the company shall</p>	<p>1. In order to clarify the procedures and responsibilities that external experts should comply with, it is clearly stipulated that</p>

Amendment provisions	Current provisions	Description
<p>be handled in accordance with the following <u>circumstances</u>:</p> <p>1.Acquisition or disposal of securities</p> <p>Except for the matters that meet the following requirements, the company acquires or disposes of securities shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the amount of the transaction is 20 percent of the company's paid-in capital or NT\$300 million or more, the company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the</p>	<p>be handled in accordance with the followings:</p> <p>1.Acquisition or disposal of securities</p> <p>Except for the matters that meet the following requirements, 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, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the amount of the transaction is 20 percent of the company's paid-in capital or NT\$300 million or more, the company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the</p>	<p>“when professional appraisers and their appraisal officers, accountants, lawyers or securities underwriters issue appraisal reports or opinions, they should follow the self-discipline codes of their trade associations and delete the relevant words about Statement of Auditing Standards that CPA shall follow, in addition to abiding by the existing relevant operational procedures depending on the cases undertaken and executed.”</p>

Amendment provisions	Current provisions	Description
<p>transaction price.</p> <p>(i) - (x) omitted</p> <p>2. Acquisition or disposal of real property, equipment or right-of-use assets</p> <p>(i) - (ii) omitted</p> <p>(iii) In acquiring or disposing of real property, equipment, or its right-of-use assets thereof where the transaction amount reaches 20 percent 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</p>	<p>transaction price. <u>If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the Accounting Research and Development Foundation(ARDF).</u></p> <p>(i) - (x) omitted</p> <p>2. Acquisition or disposal of real property, equipment or right-of-use assets</p> <p>(i) - (ii) omitted</p> <p>(iii) In acquiring or disposing of real property, equipment, or its right-of-use assets thereof where the transaction amount reaches 20 percent 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</p>	

Amendment provisions	Current provisions	Description
<p>on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall comply with the following provisions:</p> <p>A. Where due to special circumstances, it is necessary to give a limited price, specified 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 be followed whenever there is any subsequent change to the terms and conditions of the transaction.</p> <p>B. Where the transaction amount reaches NT\$ 1</p>	<p>acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall comply with the following provisions:</p> <p>A. Where due to special circumstances it is necessary to give a limited price, specified 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 be followed whenever there is any subsequent change to the terms and conditions of the transaction.</p> <p>B. Where the transaction amount reaches NT\$ 1</p>	

Amendment provisions	Current provisions	Description
<p>billion or more, appraisals from two or more professional appraisers shall be obtained.</p> <p>C. 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 certified public accountant shall render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:</p>	<p>billion or more, appraisals from two or more professional appraisers shall be obtained.</p> <p>C. 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 certified public accountant shall <u>be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF) and</u> render a specific</p>	

Amendment provisions	Current provisions	Description
<p>(a) The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.</p> <p>(b) The discrepancy between the appraisal results of two or more professional appraisers reaches 10 percent or more of the transaction amount.</p> <p>D. 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</p>	<p>opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:</p> <p>(a) The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.</p> <p>(b) The discrepancy between the appraisal results of two or more professional appraisers reaches 10 percent or more of the transaction amount.</p> <p>D. 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</p>	

Amendment provisions	Current provisions	Description
<p>and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.</p> <p>3. Acquisition or disposal of intangible assets or their right-of-use assets or membership</p> <p>(i) The acquisition or dispose of a membership, either price comparison or bargaining on shall be chosen.</p> <p>(ii) The acquisition or disposal of intangible assets or their right-of-use assets shall be handled in accordance with relevant laws and regulations and contracts.</p> <p>(iii) Where the company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NT\$300 million or</p>	<p>and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.</p> <p>3. Acquisition or disposal of intangible assets or their right-of-use assets or membership</p> <p>(i) The acquisition or dispose of a membership, either price comparison or bargaining on shall be chosen.</p> <p>(ii) The acquisition or disposal of intangible assets or their right-of-use assets shall be handled in accordance with relevant laws and regulations and contracts.</p> <p>(iii) Where the company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NT\$300 million or more,</p>	

Amendment provisions	Current provisions	Description
<p>more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price.</p> <p>(Omitted below)</p>	<p>except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price.</p> <p>(Omitted below)</p>	
<p>Article 9: (omitted above)</p> <p>When acquiring or disposing of equipment for business</p>	<p>Article 9: (omitted above)</p> <p>The calculation of trading amounts referred to in the preceding paragraph shall be made in accordance with the paragraph 2 of Article 27 herein, and “within the preceding year” as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been submitted to the board of directors and recognized by the audit committee need not be counted toward the transaction amount.</p> <p>When acquiring or disposing of equipment for business</p>	<p>To strengthen the management of related party transactions: Referring to the regulations regarding major international capital markets as the reference, the amendment is added with “when the public company or any of its subsidiaries that are non-domestic public companies acquires or disposes of the assets from related parties, if the amount of transaction reaches 10% or more of the total assets of the public company, the public company shall</p>

Amendment provisions	Current provisions	Description
<p>use or acquires or disposes of right-of-use assets of real property for business use, if the company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the company's board of directors may delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting.</p> <p><u>When the company or a subsidiary of a non-domestic public company has a transaction referred to in paragraph 1 and the transaction amount reaches 10 percent or more of its total assets, the company shall submit the data listed in paragraph 1 to the shareholders' meeting for approval before signing the transaction contract and</u></p>	<p>use or acquires or disposes of right-of-use assets of real property for business use, if the company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the company's board of directors may delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting.</p>	<p>submit the relevant data to the shareholders' meeting for approval, so as to protect the shareholders' rights and interests. However, the transactions between the public company and its parent company, subsidiaries, or between subsidiaries may be exempted from the resolution of the shareholders' meeting.” In addition, the sequence of the paragraph has been adjusted.</p>

Amendment provisions	Current provisions	Description
<p><u>making payment. However, this restriction does not apply to the transactions between the company and its parent company or subsidiaries, or between subsidiaries.</u></p> <p>The calculation of trading amounts referred to in the <u>paragraph 1 and the preceding paragraph</u> shall be made in accordance with the paragraph 2 of Article 27 herein, and “within the preceding year” as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been submitted to <u>the shareholders' meeting and the board of directors and recognized</u> by the audit committee need not be counted toward the transaction amount.</p>		
<p>Article 34:</p> <p>These procedures were formulated on March 8, 2002;</p> <p>the first amendment was made on June 7, 2002;</p>	<p>Article 34:</p> <p>These procedures were formulated on March 8, 2002;</p> <p>the first amendment was made on June 7, 2002;</p> <p>the second amendment was</p>	<p>Added with the frequency and date of such amendments.</p>

Amendment provisions	Current provisions	Description
<p>the second amendment was made on February 24, 2003;</p> <p>the third amendment was made on June 28, 2006;</p> <p>the fourth amendment was made on June 15, 2007;</p> <p>the fifth amendment was made on June 9, 2010;</p> <p>the sixth amendment was made on June 27, 2012;</p> <p>the seventh amendment was made on June 18, 2014;</p> <p>the eighth amendment was made on June 20, 2017;</p> <p>the ninth amendment was made on June 21, 2019;</p> <p><u>the tenth amendment was made on June 21, 2022.</u></p>	<p>made on February 24, 2003;</p> <p>the third amendment was made on June 28, 2006;</p> <p>the fourth amendment was made on June 15, 2007;</p> <p>the fifth amendment was made on June 9, 2010;</p> <p>the sixth amendment was made on June 27, 2012;</p> <p>the seventh amendment was made on June 18, 2014;</p> <p>the eighth amendment was made on June 20, 2017;</p> <p>the ninth amendment was made on June 21, 2019.</p>	

Attachment 11

YUSHAN PHARMACEUTICALS, INC.

Comparison table of amendments to
Procedures for Acquisition or Disposal of Assets

Amendment provisions	Current provisions	Description
<p>Article 3-1: (Paragraph 1 omitted) When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with <u>the self-discipline codes of their trade associations and</u> the following provisions:</p> <p>1. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.</p> <p>2. When <u>executing</u> a case, they shall appropriately plan and execute adequate working procedures in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and</p>	<p>Article 3-1: (Paragraph 1 omitted) When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following provisions:</p> <p>1. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.</p> <p>2. When <u>examining</u> a case, they shall appropriately plan and execute adequate working procedures in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and</p>	<p>1. In order to clarify the procedures and responsibilities that external experts should comply with, it is clearly stipulated that “when professional appraisers and their appraisal officers, accountants, lawyers or securities underwriters issue appraisal reports or opinions, they should follow the self-discipline codes of their trade associations, in addition to abiding by the existing relevant operational procedures depending on the cases undertaken and executed”.</p> <p>2. The experts’ issuing appraisal reports or reasonableness opinions, which does not belong to the scope of financial report</p>

Amendment provisions	Current provisions	Description
<p>accurately specified in the case working papers.</p> <p>3. They shall undertake an item-by-item evaluation of the <u>appropriateness</u> and reasonableness of the sources of data used, parameters, and the information, as the basis for issuance of the appraisal report or the opinion.</p> <p>4. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is <u>appropriate and reasonable</u>, and that have complied with applicable laws and regulations.</p>	<p>accurately specified in the case working papers.</p> <p>3. They shall undertake an item-by-item evaluation of the <u>comprehensiveness, accuracy, and</u> reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.</p> <p>4. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is <u>reasonable and accurate</u>, and that have complied with applicable laws and regulations.</p>	<p>examination. In view of this, the term for expressing “exam a case” is amended to be “execute a case”. In addition, in order to meet the actual appraisal of the data sources and parameters used by experts, the text “comprehensiveness, accuracy, and reasonableness” are amended to be “appropriateness and reasonableness”.</p>
<p>Article 6: These procedures or references for determining the transaction terms for the acquisition or disposal of assets by the company shall</p>	<p>Article 6: These procedures or references for determining the transaction terms for the acquisition or disposal of assets by the company shall</p>	<p>1. In order to clarify the procedures and responsibilities that external experts should comply with, it is clearly stipulated that</p>

Amendment provisions	Current provisions	Description
<p>be handled in accordance with the following <u>circumstances</u>:</p> <p>1. Acquisition or disposal of securities</p> <p>Except for the matters that meet the following requirements, the company acquires or disposes of securities shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the amount of the transaction is 20 percent of the company's paid-in capital or NT\$300 million or more, the company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the</p>	<p>be handled in accordance with the followings:</p> <p>1. Acquisition or disposal of securities</p> <p>Except for the matters that meet the following requirements, 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, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the amount of the transaction is 20 percent of the company's paid-in capital or NT\$300 million or more, the company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the</p>	<p>“when professional appraisers and their appraisal officers, accountants, lawyers or securities underwriters issue appraisal reports or opinions, they should follow the self-discipline codes of their trade associations and delete the relevant words about Statement of Auditing Standards that CPA shall follow, in addition to abiding by the existing relevant operational procedures depending on the cases undertaken and executed.”</p>

Amendment provisions	Current provisions	Description
<p>transaction price.</p> <p>(i) - (x) omitted</p> <p>2. Acquisition or disposal of real property, equipment or right-of-use assets</p> <p>(i) - (ii) omitted</p> <p>(iii) In acquiring or disposing of real property, equipment, or its right-of-use assets thereof where the transaction amount reaches 20 percent 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</p>	<p>transaction price. <u>If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the Accounting Research and Development Foundation(ARDF).</u></p> <p>(i) - (x) omitted</p> <p>2. Acquisition or disposal of real property, equipment or right-of-use assets</p> <p>(i) - (ii) omitted</p> <p>(iii) In acquiring or disposing of real property, equipment, or its right-of-use assets thereof where the transaction amount reaches 20 percent 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</p>	

Amendment provisions	Current provisions	Description
<p>on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall comply with the following provisions:</p> <p>A. Where due to special circumstances, it is necessary to give a limited price, specified 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 be followed whenever there is any subsequent change to the terms and conditions of the transaction.</p> <p>B. Where the transaction amount reaches NT\$ 1</p>	<p>acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall comply with the following provisions:</p> <p>A. Where due to special circumstances it is necessary to give a limited price, specified 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 be followed whenever there is any subsequent change to the terms and conditions of the transaction.</p> <p>B. Where the transaction amount reaches NT\$ 1</p>	

Amendment provisions	Current provisions	Description
<p>billion or more, appraisals from two or more professional appraisers shall be obtained.</p> <p>C. 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 certified public accountant shall render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:</p>	<p>billion or more, appraisals from two or more professional appraisers shall be obtained.</p> <p>C. 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 certified public accountant shall <u>be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF)</u> and render a specific</p>	

Amendment provisions	Current provisions	Description
<p>(a) The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.</p> <p>(b) The discrepancy between the appraisal results of two or more professional appraisers reaches 10 percent or more of the transaction amount.</p> <p>D. 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</p>	<p>opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:</p> <p>(a) The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.</p> <p>(b) The discrepancy between the appraisal results of two or more professional appraisers reaches 10 percent or more of the transaction amount.</p> <p>D. 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</p>	

Amendment provisions	Current provisions	Description
<p>period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.</p> <p>3. Acquisition or disposal of intangible assets or their right-of-use assets or membership</p> <p>(i) The acquisition or dispose of a membership, either price comparison or bargaining on shall be chosen.</p> <p>(ii) The acquisition or disposal of intangible assets or their right-of-use assets shall be handled in accordance with relevant laws and regulations and contracts.</p> <p>(iii) Where the company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20 percent or more of paid-in capital</p>	<p>and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.</p> <p>3. Acquisition or disposal of intangible assets or their right-of-use assets or membership</p> <p>(i) The acquisition or dispose of a membership, either price comparison or bargaining on shall be chosen.</p> <p>(ii) The acquisition or disposal of intangible assets or their right-of-use assets shall be handled in accordance with relevant laws and regulations and contracts.</p> <p>(iii) Where the company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NT\$300 million or more,</p>	

Amendment provisions	Current provisions	Description
<p>or NT\$300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price.</p> <p>(Omitted below)</p>	<p>except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; <u>the certified public accountant shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.</u></p> <p>(Omitted below)</p>	
<p>Article 9: (omitted above)</p>	<p>Article 9: (omitted above)</p> <p>The calculation of trading amounts referred to in the preceding paragraph shall be made in accordance with the paragraph 2 of Article 27 herein, and “within the preceding year” as used herein refers to the year preceding the date of occurrence of the current</p>	<p>To strengthen the management of related party transactions: Referring to the regulations regarding major international capital markets as the reference, the amendment is added with “when the public company or any of its subsidiaries that are non-domestic public companies acquires or</p>

Amendment provisions	Current provisions	Description
<p>When acquiring or disposing of equipment for business use between the company and its parent, the company's board of directors may delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting.</p> <p><u>When the company has a transaction referred to in paragraph 1 and the transaction amount reaches 10 percent or more of its total assets, the company shall submit the data listed in paragraph 1 to the shareholders' meeting for approval before signing the transaction contract and making payment. However, this restriction does not</u></p>	<p>transaction. Items that have been submitted to the board of directors and recognized by the supervisors need not be counted toward the transaction amount.</p> <p>When acquiring or disposing of equipment for business use between the company and its parent, the company's board of directors may delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting.</p>	<p>disposes of the assets from related parties, if the amount of transaction reaches 10% or more of the total assets of the public company, the public company shall submit the relevant data to the shareholders' meeting for approval, so as to protect the shareholders' rights and interests. However, the transactions between the public company and its parent company, subsidiaries, or between subsidiaries may be exempted from the resolution of the shareholders' meeting.” In addition, the sequence of the paragraph has been adjusted.</p>

Amendment provisions	Current provisions	Description
<p><u>apply to the transactions between the company and its parent company.</u></p> <p>The calculation of trading amounts referred to in the <u>paragraph 1 and the preceding paragraph</u> shall be made in accordance with the paragraph 2 of Article 27 herein, and “within the preceding year” as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been submitted to <u>the shareholders' meeting and the board of directors and recognized</u> by the supervisors need not be counted toward the transaction amount.</p>		
<p>Article 33:</p> <p>These procedures were formulated on June 18, 2014;</p> <p>the first amendment was made on June 20, 2017;</p> <p>the second amendment was made on June 21, 2019;</p> <p><u>the third amendment was made on June 21, 2022.</u></p>	<p>Article 33:</p> <p>These procedures were formulated on June 18, 2014;</p> <p>the first amendment was made on June 20, 2017;</p> <p>the second amendment was made on June 21, 2019.</p>	<p>Added with the frequency and date of such amendments.</p>

Attachment 12

SCI PHARMTECH, INC.

Comparison Table of amendments to
Rules of Procedure for Shareholders Meetings

Amendment provisions	Current provisions	Description
<p>Article 3 (Convening shareholders meetings and shareholders meeting notices) Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors. <u>Changes to how this Corporation convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.</u></p> <p>This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Corporation shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or</p>	<p>Article 3 (Convening shareholders meetings and shareholders meeting notices) Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.</p> <p>This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Corporation shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or</p>	<p>In order for shareholders to be informed of the method changed of holding the shareholders' meeting, changes to how this Corporation convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice. So the paragraph 2 was added.</p>

Amendment provisions	Current provisions	Description
<p>before 15 days before the date of the special shareholders meeting. <u>If, however, this Corporation has the paid-in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders meeting.</u> In addition, before 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby.</p> <p><u>This Corporate shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:</u></p> <p><u>1. For physical shareholders meetings, to be distributed on-site at the meeting.</u></p> <p><u>2. For hybrid shareholders meetings, to be distributed on-site at the meeting</u></p>	<p>before 15 days before the date of the special shareholders meeting.</p> <p>In addition, before 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby <u>as well as being distributed on-site at the meeting place.</u></p>	<p>In accordance with Article 6 of Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies, which was revised and issued on December 16, 2021, the paragraph 3 shall be amended.</p> <p>In order to meet the requirements that public companies hold virtual</p>

Amendment provisions	Current provisions	Description
<u>and shared on the virtual meeting platform.</u> <u>3. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.</u> (Omitted below)	(Omitted below)	shareholders meetings, companies have physical shareholders meetings and different ways such virtual meetings to hold shareholders meetings. All shareholders can review the shareholders meeting agenda and supplemental meeting materials on the date of shareholders meetings whether they participate in the physical shareholders meetings or participate in virtual meeting. So the paragraph 4 was added.
Article 4 Paragraph 1 to 3 omitted <u>If, after a proxy form is delivered to this Corporation, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to this Corporation two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.</u>	Article 4 Paragraph 1 to 3 omitted	A shareholder who appoints a proxy to attend shareholders meetings wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to this Corporation two business days before the meeting date. So the paragraph 4 was added.
Article 5 (Principles determining the time and place of a shareholders meeting) The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The	Article 5 (Principles determining the time and place of a shareholders meeting) The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The	

Amendment provisions	Current provisions	Description
<p>meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.</p> <p><u>The restrictions on the place of the meeting shall not apply when this Corporation convenes a virtual-only shareholders meeting.</u></p>	<p>meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.</p>	<p>Add paragraph 2 that the restrictions on the place of the meeting shall not apply when the corporation convenes a virtual-only shareholders meeting.</p>
<p>Article 6 (Preparation of documents such as the attendance book)</p> <p>This Corporation shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, <u>solicitors and proxies (collectively "shareholders")</u> will be accepted, the place to register for attendance, and other matters for attention.</p> <p>The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. <u>For virtual shareholders</u></p>	<p>Article 6 (Preparation of documents such as the attendance book)</p> <p>This Corporation shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders will be accepted, the place to register for attendance, and other matters for attention.</p> <p>The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.</p>	<p>The abbreviation of shareholders was specified in paragraph 1.</p>

Amendment provisions	Current provisions	Description
<p><u>meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.</u></p> <p>Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.</p> <p>This Corporation 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.</p> <p>This Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials.</p> <p>Where there is an election of directors, pre-printed ballots shall also be furnished.</p> <p>When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders</p>	<p>Shareholders <u>or proxies appointed by shareholders (collectively "shareholders")</u> shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.</p> <p>This Corporation 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.</p> <p>This Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials.</p> <p>Where there is an election of directors, pre-printed ballots shall also be furnished.</p> <p>When the government or a juristic person is a shareholder, it may be represented by more than one</p>	<p>To designate the registration time and procedures for shareholders who participate in virtual meeting, the paragraph 2 was amended.</p> <p>The abbreviation of shareholders was specified in paragraph 1, so the paragraph 3 shall be amended.</p>

Amendment provisions	Current provisions	Description
<p>meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.</p> <p><u>In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with this Corporation two days before the meeting date.</u></p> <p><u>In the event of a virtual shareholders meeting, this Corporation shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.</u></p>	<p>representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.</p>	<p>Shareholders who wishing to attend the meeting online shall register with the Corporation two days before the meeting date, so the paragraph 7 was added.</p> <p>In order to let shareholders who participate in virtual meeting review the meeting agenda book, annual report and other meeting materials that the Corporation shall upload to the virtual meeting platform, the paragraph 8 was added.</p>
<p><u>Article 6-1</u></p> <p><u>(Convening virtual shareholders meetings and particulars to be included in shareholders meeting notice)</u></p> <p><u>To convene a virtual shareholders meeting, this Corporation shall include the follow particulars in the shareholders meeting notice:</u></p> <p><u>1. How shareholders attend the virtual meeting and exercise their rights.</u></p> <p><u>2. Actions to be taken if the virtual meeting platform or participation in</u></p>		<p>This article was added. To make shareholders understand the relevant rights and limits of shareholders meeting of attending shareholders meeting before the shareholders meeting the corporation stipulated the content in the shareholders meeting notice which shall include how shareholders attend the virtual meeting</p>

Amendment provisions	Current provisions	Description
<p><u>the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:</u></p> <p><u>A. To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.</u></p> <p><u>B. Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.</u></p> <p><u>C. In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.</u></p> <p><u>D. Actions to be taken if the outcome</u></p>		<p>and exercise their rights, actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the date to which the meeting is postponed or on which the meeting will resume and what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, Article 44-20, paragraph 1, paragraph 2, paragraph 4 and paragraph 5 of the Regulations Governing the Administration of Shareholder Services of Public Companies, actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out and to convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.</p>

Amendment provisions	Current provisions	Description
<p><u>of all proposals have been announced and extraordinary motion has not been carried out.</u></p> <p><u>3. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.</u></p>		
<p>Article 8 (Documentation of a shareholders meeting by audio or video) Paragraph 1 and 2 omitted. <u>Where a shareholders meeting is held online, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end. The information and audio and video recording in the preceding paragraph shall be properly kept by this Corporation during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting. In case of a virtual shareholders meeting, this Corporation is advised to audio and video record the back-end operation interface of the virtual meeting platform.</u></p>	<p>Article 8 (Documentation of a shareholders meeting by audio or video) Paragraph 1 and 2 omitted.</p>	<p>Refers to the Article 183 of the Company Act and the Article 18 of the Regulations Governing Procedure for Board of Directors Meetings of Public Companies, the paragraph 3 and paragraph 4 was added.</p> <p>To retain the relevant information of virtual meeting, the paragraph 5 was added.</p>

Amendment provisions	Current provisions	Description
<p>Article 9</p> <p>Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, <u>and the shares checked in on the virtual meeting platform</u>, plus the number of shares whose voting rights are exercised by correspondence or electronically.</p> <p>The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.</p> <p>However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. <u>In the event of a virtual shareholders meeting, this Corporation shall also declare the meeting adjourned at the virtual meeting platform.</u></p>	<p>Article 9</p> <p>Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, plus the number of shares whose voting rights are exercised by correspondence or electronically.</p> <p>The chair shall call the meeting to order at the appointed meeting time and disclose <u>relevant information as</u> information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.</p> <p>However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.</p>	<p>In the event of a virtual shareholders meeting, when calculating the number of shares in attendance shall plus the number of shares checked in on the virtual meeting platform, the paragraph 1 was amended.</p>

Amendment provisions	Current provisions	Description
<p>If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. <u>In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to this Corporation in accordance with Article 6.</u></p> <p>When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.</p>	<p>If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month.</p> <p>When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.</p>	<p>In the event of a virtual shareholders meeting, if the chair declare the meeting adjourned, this corporation shall also declare the meeting adjourned at the virtual meeting platform so that shareholders could be noticed immediately, the paragraph 3 was amended.</p> <p>When the corporation adopts a tentative resolution and another shareholders meeting, shareholders intend to attend the meeting online shall register to the corporation, so the paragraph 4 was amended.</p>
<p>Article 11 (Shareholder speech) Paragraph 1-6 omitted. <u>Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned.</u> <u>No more than two questions for the</u></p>	<p>Article 11 (Shareholder speech) Paragraph 1-6 omitted.</p>	<p>To designate the method, process and limit of raising proposal from shareholders attending the virtual meeting online, the paragraph 7 was added.</p>

Amendment provisions	Current provisions	Description
<p><u>same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply. As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.</u></p>		<p>In order to let other shareholders understand proposals raised by shareholders, the corporation shall screen out each irrelevant proposal to the shareholders meeting. It is advisable the questions be disclosed to the public at the virtual meeting platform, so the paragraph 8 was added.</p>
<p>Article 13 Paragraph 1-3 omitted. After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person <u>or online</u>, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by</p>	<p>Article 13 Paragraph 1-3 omitted. After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or</p>	<p>To designate that after a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting online, a written declaration shall be retracted by the same means by which the voting rights were exercised, the paragraph 4 was amended.</p>

Amendment provisions	Current provisions	Description
<p>correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.</p> <p>Paragraph 5-8 omitted.</p> <p><u>When this Corporation convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting. In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.</u></p> <p><u>When this Corporation convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.</u></p> <p><u>When shareholders exercise voting</u></p>	<p>electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.</p> <p>Paragraph 5-8 omitted.</p>	<p>In the event of a virtual shareholders meeting, to let shareholders attending the meeting online have sufficient voting time, shareholders shall cast votes which shall be counted at once on every original proposal from the chair declares the meeting open to the chair announces the voting session ends so that can fit voting time of shareholders attending online, the paragraph 9 and 10 are added.</p> <p>Shareholders of hybrid shareholders meeting who have registered to attend the meeting online change to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked</p>

Amendment provisions	Current provisions	Description
<u>rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.</u>		<p>within the time limit, they may only attend the shareholders meeting online. The paragraph 11 was added. Referring to the regulations of MOEA Jing Shan No. 10102404740 issued on February 24, 2012 and Jing Shan No. 10102414350 issued on May 3, 2012, the paragraph 12 was designated.</p>
<p>Article 15 Paragraph 1-3 omitted. <u>Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.</u> <u>When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, this Corporation shall specify in the meeting minutes alternative measures available to shareholders with</u></p>	<p>Article 15 Paragraph 1-3 omitted.</p>	<p>To help shareholders understand disclosure of information at virtual meetings, alternative measures to digital divide shareholders and handling of disconnection, the paragraph 4 was added.</p> <p>When convening a virtual-only shareholder meeting, the corporation shall specify in shareholders meeting notice alternative measures available to shareholders</p>

Amendment provisions	Current provisions	Description
<u>difficulties in attending a virtual-only shareholders meeting online.</u>		with difficulties in attending a virtual-only shareholders meeting online. Therefore, it shall be stipulated that the corporation shall specify in the meeting minutes alternative measures to such digital divide shareholders, so the paragraph 5 was added.
<p>Article 16 (Public disclosure)</p> <p>On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies <u>and the number of shares represented by shareholders attending the meeting by correspondence or electronic means</u>, and shall make an express disclosure of the same at the place of the shareholders meeting. <u>In the event a virtual shareholders meeting, this Corporation shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.</u></p> <p><u>During this Corporation's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the</u></p>	<p>Article 16 (Public disclosure)</p> <p>On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation <u>and</u> the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders meeting.</p>	<p>In the event a virtual shareholders meeting, this Corporation shall upload the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means to the virtual meeting platform, so the paragraph 1 was amended.</p> <p>To stipulate when the meeting is called to order, the total number of shares represented at the meeting</p>

Amendment provisions	Current provisions	Description
<p><u>virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.</u></p> <p>If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.</p>	<p>If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.</p>	<p>shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released, the paragraph 2 was added.</p>
<p>Article 19</p> <p><u>(Disclosure of information at virtual meetings)</u></p> <p><u>In the event of a virtual shareholders meeting, this Corporation shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.</u></p>		<p>To let shareholders attending virtual shareholders meeting be informed real-time results of votes and election immediately, this corporation stipulated sufficient time to disclose the information, so the paragraph was added.</p>
<p>Article 20</p> <p><u>(Location of the chair and secretary of virtual-only shareholders meeting)</u></p> <p><u>When this Corporation convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall</u></p>		<p>When this Corporation convenes a virtual-only shareholders meeting without physical meeting, both the chair and secretary shall be in the same location.</p>

Amendment provisions	Current provisions	Description
<u>declare the address of their location when the meeting is called to order.</u>		Besides, to let shareholders be informed the location of the chair, the chair shall declare the address of their location when the meeting is called to order, so the paragraph was added.
<p><u>Article 21</u> <u>(Handling of disconnection)</u> <u>In the event of a virtual shareholders meeting, this Corporation may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.</u></p> <p><u>In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be</u></p>		<p>To reduce connection problem of virtual meeting and refer to practices abroad, this corporation may offer a connection test prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues, so the paragraph 1 was added.</p> <p>The corporation convenes a virtual shareholders meeting, when declaring the meeting open, the chair shall declare if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply where a meeting of</p>

Amendment provisions	Current provisions	Description
<p><u>For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.</u></p>		<p>The corporation postpones or resumes a meeting under the second paragraph, in accordance with Article 44-20, paragraph 3 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the number of shares represented by, and voting rights and election rights exercised by the shareholders (includes solicitors and proxies) who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session. So the paragraph 4 was added.</p> <p>In the event that the meeting cannot be resumed due to connection barriers and the shareholders meeting needs to be postponed or resumed. To reduce the meeting time and cost of the continuous meeting, no further</p>

Amendment provisions	Current provisions	Description
<p><u>During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.</u></p> <p><u>When this Corporation convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.</u></p>		<p>discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced at previous meeting, or list of elected directors shall be deemed as completed resolutions, so the paragraph 5 was stipulated.</p> <p>A hybrid shareholders meeting proceeds with a physical meeting and virtual meeting at the same time, if the virtual meeting platform or participation in the virtual meeting is obstructed due to other force majeure events, because there is still a physical shareholders meeting, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required, the paragraph 6 was stipulated.</p> <p>Under the circumstances where a meeting should</p>

Amendment provisions	Current provisions	Description
<p><u>Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.</u></p>		<p>continue as in the paragraph 2 without the need to postpone or resume session, in accordance with Article 44-20, paragraph 5 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the shares represented by shareholders (includes solicitors and proxies) attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting, so the paragraph 7 was added.</p> <p>It is considered that the previous disconnection causing postponing or resuming meeting is the same as the original shareholders meeting, therefore this corporation has no need to re-handle the preparatory work of the shareholders meeting for the date of postponing or resuming the meeting in accordance with the</p>

Amendment provisions	Current provisions	Description
<p><u>When postponing or resuming a meeting according to the second paragraph, this Corporation shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.</u></p> <p><u>For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporations hall handle the matter based on the date of the shareholders</u></p>		<p>requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies, so the paragraph 8 was stipulated. When the virtual meeting of shareholders meeting has been postponed, this corporation must still disclose information which must be disclosed on the date of shareholders meeting under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies again to shareholders on the date of postponing or resuming meeting, so the paragraph 9 was stipulated.</p>

Amendment provisions	Current provisions	Description
<u>meeting that is postponed or resumed under the second paragraph.</u>		
<u>Article 22</u> <u>(Handling of digital divide)</u> <u>When convening a virtual-only shareholders meeting, this Corporation shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.</u>		When convening a virtual-only shareholders meeting, this corporation shall provide appropriate alternative measures available to digital divide shareholders with difficulties in attending a virtual shareholders meeting online, such as exercising voting rights by correspondence means or providing necessary equipment when attending meetings to shareholders for renting, so this paragraph was added.
<u>Article 23</u> These Rules shall take effect after having been submitted to and approved by the board of directors and a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.	Article 19 These Rules shall take effect after having been submitted to and approved by the board of directors and a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.	Adjust article number.
<u>Article 24</u> These procedures were formulated on April 09, 2002; the first amendment was made on June 07, 2002; the second amendment was made on June 10, 2011; the third amendment was made on June 19, 2020; the fourth amendment was made on July 15, 2021; <u>the fifth amendment was made on June 21, 2022.</u>	Article 20 These procedures were formulated on April 09, 2002; the first amendment was made on June 07, 2002; the second amendment was made on June 10, 2011; the third amendment was made on June 19, 2020; the fourth amendment was made on July 15, 2021.	Adjust article number, and add the amendment date.

Appendix 1

SCI PHARMTECH, INC. Corporate Social Responsibility Best Principles (Before amendment)

Chapter I General Principles

Article 1

In order to fulfill corporate social responsibility initiatives and to promote economic, environmental, and social advancement for purposes of sustainable development, SCI hereby adopts the Principles in accordance with Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies to be followed by SCI.

Article 2

The Principles apply to the entire operations of SCI and its business group. SCI actively fulfills corporate social responsibility in the course of our business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on corporate social responsibility.

Article 3

In fulfilling corporate social responsibility initiatives, SCI shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance.

SCI shall, in accordance with the materiality principle, conduct risk assessments of environmental, social and corporate governance issues pertaining to company operations and establish the relevant risk management policy or strategy.

Article 4

To implement corporate social responsibility initiatives, SCI follows the principles below:

1. Exercise corporate governance.
2. Foster a sustainable environment.
3. Preserve public welfare.
4. Enhance disclosure of corporate social responsibility information.

Article 5

SCI shall take into consideration the correlation between the development of domestic and international corporate social responsibility principles and corporate

core business operations, and the effect of the operation of individual companies and of SCI's respective business groups as a whole on stakeholders, in establishing SCI's policies, systems or relevant management guidelines, and concrete promotion plans for corporate social responsibility programs, which shall be approved by the board of directors and then reported to the shareholders meeting.

When a shareholder proposes a motion involving corporate social responsibility, the company's board of directors is advised to review and consider including it in the shareholders meeting agenda.

Chapter 2 Exercising Corporate Governance

Article 6

SCI is advised to follow the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies, and the Code of Ethical Conduct for TWSE/GTSM Listed Companies to establish effective corporate governance frameworks and relevant ethical standards so as to enhance corporate governance.

Article 7

The directors of SCI shall exercise the due care of good administrators to urge the company to perform its corporate social responsibility initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its corporate social responsibility policies.

The board of directors of SCI is advised to give full consideration to the interests of stakeholders, including the following matters, in the company's performance of its corporate social responsibility initiatives:

1. Identifying the company's corporate social responsibility mission or vision, and declaring its corporate social responsibility policy, systems or relevant management guidelines;
2. Making corporate social responsibility the guiding principle of the company's operations and development, and ratifying concrete promotional plans for corporate social responsibility initiatives; and
3. Enhancing the timeliness and accuracy of the disclosure of corporate social responsibility information.

The board of directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operations of SCI, and to report the status of the handling to the board of directors. The handling procedures and the responsible person for each relevant issue shall be concrete and clear.

Article 8

SCI is advised to, on a regular basis, organize education and training on the implementation of corporate social responsibility initiatives, including promotion of the matters prescribed in paragraph 2 of the preceding article.

Article 9

For the purpose of managing corporate social responsibility initiatives, General Manager's office of SCI is to be in charge of proposing and enforcing the corporate social responsibility policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.

SCI is advised to adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders.

It is advised that the employee performance evaluation system be combined with corporate social responsibility policies, and that a clear and effective incentive and discipline system be established.

Article 10

SCI shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the company, and establish a designated section for stakeholders on the company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important corporate social responsibility issues which they are concerned about.

Chapter 3 Fostering a Sustainable Environment

Article 11

SCI shall follow relevant environmental laws, regulations and international standards to properly protect the environment and shall endeavor to promote a sustainable environment when engaging in business operations and internal management.

Article 12

SCI is advised to endeavor to utilize all resources more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.

Article 13

SCI is advised to establish proper environment management systems based on the characteristics of the industry. Such systems shall include the following tasks:

1. Collecting sufficient and up-to-date information to evaluate the impact of the company's business operations on the natural environment.
2. Establishing measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis.
3. Adopting enforcement measures such as concrete plans or action plans, and examining the results of the operation on a regular basis.

Article 14

SCI is advised to establish a dedicated unit or assign dedicated personnel for drafting, promoting, and maintaining relevant environment management systems and concrete action plans, and should hold environment education courses for managerial officers and other employees on a periodic basis.

Article 15

SCI is advised to take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from the business operations:

1. Reduce resource and energy consumption of products and services.
2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
3. Improve recyclability and reusability of raw materials or products.
4. Maximize the sustainability of renewable resources.
5. Enhance the durability of products.
6. Improve efficiency of products and services.

Article 16

To improve water use efficiency, SCI shall properly and sustainably use water resources and establish relevant management measures.

SCI shall construct and improve environmental protection treatment facilities to avoid polluting water, air and land, and use best efforts to reduce adverse impact on human health and the environment by adopting the best practical pollution prevention and control measures.

Article 17

SCI is advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt climate related measures.

SCI is advised to adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:

1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.
 2. Indirect greenhouse gas emissions: emissions resulting from the generation of externally purchased or acquired electricity, heating, or steam.
- SCI is advised to compile statistics on greenhouse gas emissions, volume of water consumption and total weight of waste and to establish policies for energy conservation, carbon and greenhouse gas reduction, reduction of water consumption or management of other wastes. The companies' carbon reductions strategies should include obtaining carbon credits and be promoted accordingly to minimize the impact of the business operations on climate change.

Chapter 4 Preserving Public Welfare

Article 18

SCI shall comply with relevant laws and regulations, and the International Bill of Human Rights, with respect to rights such as gender equality, the right to work, and prohibition of discrimination.

SCI, to fulfill its responsibility to protect human rights, shall adopt relevant management policies and processes, including:

1. Presenting a corporate policy or statement on human rights.
2. Evaluating the impact of the company's business operations and internal management on human rights, and adopting corresponding handling processes.
3. Reviewing on a regular basis the effectiveness of the corporate policy or statement on human rights.
4. In the event of any infringement of human rights, the company shall disclose the processes for handling of the matter with respect to the stakeholders involved.

SCI shall comply with the internationally recognized human rights of labor, including the freedom of association, the right of collective bargaining, caring for vulnerable groups, prohibiting the use of child labor, eliminating all forms of forced labor, eliminating recruitment and employment discrimination, and shall ensure that the human resource policies do not contain differential treatments based on gender, race, socioeconomic status, age, or marital and family status, so as to achieve equality and fairness in employment, hiring conditions, remuneration, benefits, training, evaluation, and promotion opportunities.

SCI shall provide an effective and appropriate grievance mechanism with respect to matters adversely impacting the rights and interests of the labor force, in order to ensure equality and transparency of the grievance process. Channels through which a grievance may be raised shall be clear, convenient, and unobstructed. SCI shall respond to any employee's grievance in an appropriate manner.

Article 19

SCI shall provide information for the employees so that the employees have knowledge of the labor laws and the rights they enjoy in the countries where the companies have business operations.

Article 20

SCI is advised to provide safe and healthful work environments for employees, including necessary health and first-aid facilities and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents. SCI is advised to organize training on safety and health for employees on a regular basis.

Article 21

SCI is advised to create an environment conducive to the development of employees' careers and establish effective training programs to foster career skills. SCI shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.

Article 22

SCI shall establish a platform to facilitate regular two-way communication between the management and the employees for the employees to obtain relevant information on and express their opinions on the company's operations, management and decisions.

SCI shall respect the employee representatives' rights to bargain for the working conditions, and shall provide the employees with necessary information and hardware equipment, in order to improve the negotiation and cooperation among employers, employees and employee representatives.

SCI shall, by reasonable means, inform employees of operation changes that might have material impacts.

Article 22-1

SCI is advised to treat customers or consumers of its products or services in a fair and reasonable manner, including according to the following principles: fairness and good faith in contracting, duty of care and fiduciary duty, truthfulness in advertising and soliciting, fitness of products or services, notification and disclosure, commensuration between compensation and performance, protection of the right to complain, professionalism of salespersons etc. SCI shall also develop the relevant strategies and specific measures for implementation.

Article 23

SCI shall take responsibility for the products and services, and take marketing ethics seriously. In the process of research and development, procurement, production, operations, and services, SCI shall ensure the transparency and safety of the products and services. SCI further shall establish and disclose policies on consumer rights and interests, and enforce them in the course of business operations, in order to prevent the products or services from adversely impacting the rights, interests, health, or safety of consumers. .

Article 24

SCI shall ensure the quality of the products and services by following the laws and regulations of the government and relevant standards of the industries.

SCI shall follow relevant laws, regulations and international guidelines in regard to customer health and safety and customer privacy involved in, and marketing and labeling of, the products and services and shall not deceive, mislead, commit fraud or engage in any other acts which would betray consumers' trust or damage consumers' rights or interests.

Article 25

SCI is advised to evaluate and manage all types of risks that could cause interruptions in operations, so as to reduce the impact on consumers and society. SCI is advised to provide a clear and effective procedure for accepting consumer complaints to fairly and timely handle consumer complaints, shall comply with laws and regulations related to the Personal Information Protection Act for respecting consumers' rights of privacy and shall protect personal data provided by consumers.

Article 26

SCI is advised to assess the impact the procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with the suppliers to jointly implement the corporate social responsibility initiative. SCI is advised to establish supplier management policies and request suppliers to comply with rules governing issues such as environmental protection, occupational safety and health or labor rights. Prior to engaging in commercial dealings, SCI is advised to assess whether there is any record of a supplier's impact on the environment and society, and avoid conducting transactions with those against corporate social responsibility policy.

When SCI enters into a contract with any of the major suppliers, the content should include terms stipulating mutual compliance with corporate social responsibility policy, and that the contract may be terminated or rescinded any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.

Article 27

SCI shall evaluate the impact of the business operations on the community, and adequately employ personnel from the location of the business operations, to enhance community acceptance.

SCI is advised to, through equity investment, commercial activities, endowments, volunteering service or other charitable professional services etc., dedicate resources to organizations that commercially resolve social or environmental issues, participate in events held by citizen organizations, charities and local government agencies relating to community development and community education to promote community development.

Chapter 5 Enhancing Disclosure of Corporate Social Responsibility Information

Article 28

SCI shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for TWSE/GTSM listed Companies and shall fully disclose relevant and reliable information relating to SCI's corporate social responsibility initiatives to improve information transparency.

Relevant information relating to corporate social responsibility which SCI shall disclose includes:

1. The policy, systems or relevant management guidelines, and concrete promotion plans for corporate social responsibility initiatives, as resolved by the board of directors.
2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.
3. Goals and measures for realizing the corporate social responsibility initiatives established by the companies, and performance in implementation.
4. Major stakeholders and their concerns.
5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.
6. Other information relating to corporate social responsibility initiatives.

Article 29

SCI shall adopt internationally widely recognized standards or guidelines when producing corporate social responsibility reports, to disclose the status of the implementation of the corporate social responsibility policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The reports are advised to include:

1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing corporate social responsibility initiatives.
2. Major stakeholders and their concerns.

3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.
4. Future improvements and goals.

Chapter 6 Supplementary Provisions

Article 30

SCI shall at all times monitor the development of domestic and foreign corporate social responsibility standards and the change of business environment so as to examine and improve SCI's established corporate social responsibility framework and to obtain better results from the implementation of the corporate social responsibility policy.

Article 31

The Principle shall be approved by the board of directors and then reported to the shareholders meeting, so as amendment.

Article 32

1. Established on Dec. 30, 2014.
2. Amended on Mar. 13, 2020.

Appendix 2

Articles of Incorporation of SCI Pharmtech, Inc. (Before amendment)

Chapter I General Principles

Article 1 : The corporation is incorporated as a company limited by shares under the Company Act of the Republic of China; its name is 「旭富製藥科技股份有限公司」in Chinese, and “SCI Pharmtech, Inc” in English.

Article 2 : The business scope of the corporation is as follows:

1. Processing, manufacturing, and selling Active Pharmaceutical Ingredients (APIs), intermediates, special and fine chemicals (limited to those approved by relevant competent authorities).
2. Being an agent for business operations such as quotation, bidding, and distribution of the products from domestic and foreign manufacturers.
3. Being an agent for various research and development business of relevant products mentioned in the preceding articles.
4. In addition to the permitted business, any business without statutory restrictions or prohibitions may be run by the corporation.

Article 3: The corporation may act as a guarantor and provide guarantees subject to the operating procedures for endorsement and guarantee.

Article 4: The corporation may be a shareholder of any other company with limited liability; the total amount of its reinvestment may exceed 40% of the paid-in capital, which is not subject to the percentage restriction as provided in Article 13 of the Company Act.

Article 5: The head office of the corporation is situated in Taoyuan City. If necessary, the corporation may set up subsidiaries or branch offices at home and abroad, pursuant to any resolution adopted by its board of directors.

Article 6: The public announcements regarding the corporation shall be made in accordance with Article 28 of the Company Act.

Chapter II Shares

Article 7: The corporation holds a capital sum of NT\$1.2 billion, which is divided into 120 million shares, with NT\$10 per share, issued in installments. The unissued shares shall be issued upon any resolution approved by the board of directors according to actual needs. Among these shares, a total of eight million shares shall be reserved for

exercising the use of stock options regarding stock warrants, preferred shares with warrants, or corporate bonds with warrants.

Article 8: All the shares of the corporation shall be name-bearing, which should be affixed with the signatures or personal seals of three directors or more, and then issued after being certified according to the laws. The stock shares issued by the corporation through public offering may be exempted from printing any share certificate for the shares issued.

Article 9: As for the handling of stock affairs, the corporation shall follow the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority in charge of securities affairs, as well as other relevant laws and regulations.

Chapter III Shareholders' Meeting

Article 10: The shareholders' meetings take place in two ways: regular shareholders' meeting and special shareholders' meeting. The regular meeting shall be convened once a year, within six months after the end of each fiscal year. Special meetings shall be convened according to the laws when necessary.

Article 11: Any shareholder of the corporation shall be entitled to one voting right per share.

Article 12: The quorum shall be constituted as long as a shareholders' meeting is participated by shareholders' representatives whose total number of issued shares have accounted for more than half of the total issued shares or participated by their authorized representatives with Shareholder Proxy Forms. However, should there be any other provisions stipulated in the Company Act or in this the articles of incorporation provided otherwise, such provisions shall prevail. Any resolution made during a shareholders' meeting shall be adopted with the consent acquired from more than half of the voting rights of the shareholders attending such a meeting.

Article 13: If a shareholder is unable to attend the shareholders' meeting for any reason, he/she may provide a copy of the "Shareholder Proxy Form" printed and issued by the corporation that specifies the scope of authorization, and then permit an entrusted agent to attend the shareholders' meeting. When one person is entrusted according to Shareholder Proxy Forms given by two or more persons at the same time, the voting rights of his/her proxy shall not exceed 3% of the voting rights of the total number of issued shares, except for trust enterprises or an agent for stock affairs approved by the

competent authority in charge of securities affairs. Such excess of the voting rights will not be counted in.

Chapter IV Directors

Article 14: The corporation shall have seven(7) directors and the term of office shall be three (3) years. A candidate nomination system is adopted. Directors are elected by shareholders according to the list of candidates. The elected directors may be eligible for re-election next time.

Article 14-1: Among the aforesaid number of directors, the number of independent directors shall be three at least, which shall not account for less than 1/5 of the total number of directors. The professional qualifications, shareholding, part-time job limitations, nomination and election modes of independent directors, as well as other matters for compliance, shall be handled according to the relevant regulations enacted by the competent authority in charge of securities affairs.

Article 14-2: The corporation shall establish an Audit Committee in compliance with Article 14-4 of the Securities and Exchange Law. This Audit Committee shall consist of all the independent directors. As from Jun. 9, 2010, the Audit Committee or its members shall be responsible for performing their functional duties as supervisors specified under the Company Act, the Securities and Exchange Law, other laws and regulations.

Article 15: The corporation shall have a Chairman and may have a Vice Chairman; both of them shall be elected from the directors who vote for each other.

In case the Chairman is on leave or unable to exercise his/her functional duties for any reason, one person should be commissioned to act for behalf of him/her in accordance with Article 208 of the Company Act.

Article 16: The board of directors shall be called by the Chairman. When a meeting of the board of directors is about to be called, a written notice specified with the reasons shall be given to all the directors no later than seven days prior to the scheduled meeting date. However, in case of emergency, it may be convened at any time without any written notice. The proceedings of the board meetings shall be conducted under the "Regulations Governing Procedure for Board of Directors Meetings" of the corporation.

Unless otherwise regulated by the Company Act, any resolution made by the board of

directors shall be adopted with the consent from the majority of the attending directors who account for more than half of the total number of all the directors. A director may consign another director to act for his/her behalf to attend any meetings of the board of directors according to the laws, but such a consignee should be act for one director only.

Article 16-1: In order to protect the rights and interests of the corporation's shareholders, the corporation may purchase liability insurance for the directors with respect to their legal liability for compensation within the scope of their operational business during their term of office.

Article 17: The functional duties of the board of directors are as follows:

1. Approving important details regarding the articles of incorporation;
2. Preparing and providing business plans;
3. Reviewing budget allocation and final accounts;
4. Appointing and dismissing Chief Executive Officer, General Manager and Deputy General Manager of the corporation;
5. Proposing a proposal to distribute surplus earnings or cover the deficit ;
6. Proposing a proposal for capital increase or capital reduction;
7. Reporting to the Audit Committee that the corporation is in danger of major damage;
8. Exercising other functional duties in accordance with the Company Act or the resolutions made in the shareholders' meetings.

Article 18: The functional duties of the Audit Committee shall be operated according to the "Organizational Rules of Audit Committee" of the corporation.

Chapter V Managers

Article 19: The corporation may appoint a Chief Executive Officer, a General Manager and several Deputy General Managers. Their appointment, dismissal and remuneration shall be operated under Article 29 of the Company Act.

Chapter VI Accounting

Article 20: The fiscal year for the corporation starts from January 1 to December 31 of each year, and the final accounts are handled after the end of the fiscal year.

Article 21: At the end of each fiscal year, the corporation's board of directors shall prepare and

provide the following statements and records: (1) Business Report (2) Financial Statements (3) a proposal concerning surplus earnings distribution or deficit compensation, which shall be submitted to the Audit Committee pursuant to the laws for auditing and then forwarded to the regular shareholders' meeting for further recognition.

Article 22: If the corporation makes profits in each fiscal year, it shall allocate remunerations to employees and directors. The remuneration for employees shall not be less than 3%, while the remuneration for directors shall not exceed 2%; however, if the corporation still has accumulated losses, some profits shall be reserved in advance to serve as the amount for covering the deficit.

Article 23: If there is any surplus in the corporation's general annual report, such surplus should be firstly used for paying various withholding taxes and covering the accumulated losses, and then 10% of such surplus should be withdrawn and deposited to serve as the statutory surplus reserve. In addition, a special surplus reserve shall be set aside in accordance with the provisions of the "Securities and Exchange Law". If there are still any surplus profits after the remaining surplus have been used for distributing and paying dividends, the board of directors shall formulate an allocation proposal in accordance with the corporation's Dividend Policy, and submit it to the shareholders' meeting for a resolution to distribute bonuses to shareholders.

Article 23-1: Dividend Policy: The Dividend Policy of the corporation is stipulated according to the provisions of the Company Act and the articles of incorporation and will be determined depending on the factors such as the corporation's capital and financial structure, operating conditions, surplus profits, and its industry peculiarities and cycles. All the allocation will be conducted based on conservatism principle. The surplus profits shall be allocated in accordance with the provisions of the preceding article; what's more, the allocation of shareholders' dividends/bonuses in the current year should not be less than 50% of the after-tax surplus of the current year in principle, given that no special circumstances should be taken into account. The allocation of cash dividends will not be less than 10% of the total amount of dividends distributed.

Chapter VII Supplementary Provisions

Article 24: In regard to unsettled affairs not provided in the articles of incorporation, the

Company Act and other laws and regulations shall govern.

Article 25: The articles of incorporation were agreed and signed unanimously by the members of the promoters' meeting on Aug. 24, 1987.

The first amendment was made on Nov. 28, 1987; the second amendment was made on Nov. 8, 1989; the third amendment was made on Jun. 30, 1990; the fourth amendment was made on Aug. 4, 1990; the fifth amendment was made on Dec. 10, 1990; the sixth amendment was made on Jun. 18, 1991; the seventh amendment was made on May 18, 1992; the eighth amendment was made on Jun. 29, 1992; the ninth amendment was made on Nov. 7, 1995; the tenth amendment was made on Apr. 27, 2001; the eleventh amendment was made on Apr. 9, 2002; the twelfth amendment was made on May 16, 2003; the thirteenth amendment was made on May 16, 2003; the fourteenth amendment was made on Jun. 16, 2004; the fifteenth amendment was made on Jun. 21, 2005; the sixteenth amendment was made on Jun. 28, 2006; the seventeenth amendment was made on Jun. 15, 2007; the eighteenth amendment was made on Jun. 19, 2009; the nineteenth amendment was made on Jun. 9, 2010; the 20th amendment was made on Jun. 27, 2012; the 21st amendment was made on Jun. 18, 2013; the 22nd amendment was made on Jun. 18, 2014; the 23rd amendment was made on Jun. 12, 2015; the 24th amendment was made on Jun. 21, 2016; the 25th amendment was made on July. 15, 2021.

Appendix 3

SCI Pharmtech, Inc. Procedures for Acquisition or Disposal of Assets (Before amendment)

Chapter I General Principles

Article 1: Basis

These procedures were formulated in accordance with the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies " enacted by the Financial Supervisory Commission, Executive Yuan (hereinafter referred to as the "FSC").

Article 2: Definition of assets

1. Investments in 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 equipment.
3. Memberships.
4. Patents, copyrights, trademarks, franchise rights, and other intangible assets.
5. Right-of-use assets.
6. Derivatives.
7. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.
8. Other major assets.

Article 3: Definition of the terms

1. The term " date of occurrence " in these procedures 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.
2. The term "professional appraiser" in these procedures refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.

3. The term “related party” and “subsidiary” in these procedures are as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
4. The term "derivatives" in these procedures refers to 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.
5. The term "assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares in accordance with law” in these procedures 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 laws, or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor under Article 156-3 of the Company Act.
6. The term "Mainland China area investment” in these procedures 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.

Article 3-1:

Professional appraisers and their officers, certified public accounts (CPA), 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 following provisions:

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

Chapter II Acquisition or Disposal of Assets

Article 4: Scope of application

The acquisition or disposal of assets of the company and its subsidiaries that meet the definitions of Articles 2 and 3 of these procedures shall all be handled in accordance with these procedures.

Article 5: Evaluation and operating procedures

The evaluation and operating procedures for the acquisition or disposal of assets by the company are as follows:

1. When it comes to acquisition or disposal of assets by the company, the undertaking department shall submit the reasons for the acquisition or disposal, the subject matter, the trading counterpart, the transfer price, the terms of collection and payment, the price reference and other affairs to the competent authority for adjudication.
2. The operating and evaluation procedures related to the acquisition or disposal of assets shall be all handled in accordance with the internal control system of the company and the relevant provisions of Article 6 of the procedure.

Article 6: Procedures for determining transaction terms

These procedures or references for determining the transaction terms for the acquisition or disposal of assets by the company shall be handled in accordance with the followings:

1.Acquisition or disposal of securities

Except for the matters that meet the following requirements, 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, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the amount of the transaction is 20 percent of the company's paid-in capital or NT\$300 million or more, the company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the Accounting Research and Development Foundation(ARDF).

- (i) Securities were acquired through cash contribution by promotion or by public offering.
- (ii) Participation in subscription to an issue of securities issued at face value by an issuing company.
- (iii) Participation in subscription to securities issued by a 100 percent of the invested company that is carrying out a cash capital increase.
- (iv) Securities listed and traded on the Taiwan Stock Exchange (TWSE) or the Taipei Exchange (TPEX) or emerging stocks.
- (v) Government bonds, or bonds under repurchase or reverse purchase agreements.
- (vi) Onshore or offshore 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) Participating in subscription to shares issued by a public company for a cash capital increase, with the further requirement that the securities acquired are not privately placed securities.
- (ix) Subscription to a fund before the establishment of the fund in accordance with Article 11, paragraph 1 of the Securities Investment Trust and Consulting Act, and Order 0930005249 of the FSC.
- (x) Subscription to 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 portion is the same as that of a publicly offered fund.

2. Acquisition or disposal of real property, equipment or right-of-use assets
 - (i) The acquisition or disposal of real property or its right-of-use assets shall be negotiated with reference to the publicly announced current value, assessed value, the actual transaction price of adjacent real property or its right-of-use assets, etc.
 - (ii) The acquisition or disposal of equipment or its right-of-use assets shall be conducted by price comparison, bargaining or calling for tender.
 - (iii) In acquiring or disposing of real property, equipment, or its right-of-use assets thereof where the transaction amount reaches 20 percent 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 prior to the date of occurrence of the event from a professional appraiser and shall comply with the following provisions:
 - A. Where due to special circumstances it is necessary to give a limited price, specified 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 be followed whenever there is any subsequent change to the terms and conditions of the transaction .
 - B. Where the transaction amount reaches NT\$ 1 billion or more, appraisals from two or more professional appraisers shall be obtained.
 - C. 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 certified public accountant shall be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF) and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:
 - (a) The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.

(b) The discrepancy between the appraisal results of two or more professional appraisers reaches 10 percent or more of the transaction amount.

D. 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 6 months have elapsed, an opinion may still be issued by the original professional appraiser.

3. Acquisition or disposal of intangible assets or their right-of-use assets or membership

(i) The acquisition or dispose of a membership, either price comparison or bargaining on shall be chosen.

(ii) The acquisition or disposal of intangible assets or their right-of-use assets shall be handled in accordance with relevant laws and regulations and contracts.

(iii) Where the company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; the certified public accountant shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.

The calculation of the transaction amounts referred to in the preceding three articles shall be done in accordance with Article 27, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained need not be counted toward the transaction amount.

4. The acquisition or disposal of derivatives transactions shall be handled in accordance with Chapter IV of these procedures.

5. The acquisition or disposal of assets acquired or disposed of by merger, demerger, acquisition or transfer of shares in accordance with the law shall be handled under the relevant provisions of Chapter V of these procedures.

Where the company acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA opinion.

Article 7: Authorization level and Limits of Amounts

1. When the company and its subsidiaries acquire or dispose of assets, if the types of assets are real property or equipment for business use, the amounts shall not be limited.
2. The company and its subsidiaries may purchase real property not for business use, and the amounts shall be limited to 20% of the paid-in capital.
3. When the company and its subsidiaries invest in securities, if they engage in short-term securities trading to dispatch of short-term capital, the net amount of short-term securities trading shall not be over 20% of the company's paid-in capital, and the same counterpart or object of the same nature shall not be over 10% of the company's paid-in capital, except for the trading of bonds or bills under repurchase or reverse purchase agreements, domestic bond funds or monetary funds. The long-term securities investment in by the company and its subsidiaries shall be subject to the provisions of the Company Act or the articles of incorporation.
4. Authorization level:

Item	Amounts / time	Competent Authority		
		Board of directors	Chairman	General manager
Long term securities investment	Unlimited amounts	adjudicate	review	
Short term securities investment	less than 30 million (excluding)			adjudicate
	30-50 million (excluding)		adjudicate	review
	More than 50 million	adjudicate	review	
Real property	Unlimited amounts	adjudicate	review	
Equipment	Less than 30 million (excluding)			adjudicate
	30-50 million (excluding)		adjudicate	review
	More than 50 million	adjudicate	review	
Membership and Intangible assets	Unlimited amounts	adjudicate	review	

Item	Amounts / time		Competent Authority		
			Board of directors	Chairman	General manager
Derivative trading	Forward foreign exchange option	Less than 30 million (excluding)			adjudicate
		30-50 million(excluding)		adjudicate	review
		More than 50 million	adjudicate	review	
	Other derivative transactions	Unlimited amounts	adjudicate	review	
Merger, demerger, acquisition and transfer of shares	Unlimited amounts		adjudicate		

5. With respect to the company's acquisition or disposal of assets that is subject to the approval of the board of directors under the company's procedures or other laws or regulations, if a director dissent and it is contained in the minutes or a written statement,, the company shall submit the director's dissenting opinion to each independent director. When a transaction involving the acquisition or disposal of assets is submitted for discussion by the board of directors for discussion, 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 of directors meeting.

Article 8: Executive department

When it comes to the acquisition or disposal of the assets of the company and its subsidiaries, within the authorized amounts stipulated in the preceding Article, apart from the execution of short-term investments and derivatives which shall be financial administrative department's responsibility, affairs related to the acquisition or disposal of assets shall all be carried out by the general manager who is responsible for convening relevant personnel.

Chapter III Related Party Transactions

Article 9:

When the company intends to acquire or dispose of real property or its right-of-use assets from a related party, or when 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 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more, except in trading 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, the company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the board of directors and recognized by the supervisors::

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 or its right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 10, 11 and 12.
4. The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to 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 funds utilization.
6. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.
7. Restrictive covenants and other important stipulations associated with the transaction.

The calculation of trading amounts referred to in the preceding paragraph shall be made in accordance with the paragraph 2 of Article 27 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been submitted to the board of directors and recognized by the supervisors need not be counted toward the transaction amount.

When acquiring or disposing of equipment for business use or acquires or disposes of right-of-use assets of real property for business use, if the company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the company's board of directors may delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified

by the next board of directors meeting:

Article 10:

The company acquires or disposes of assets thereof from a related party shall evaluate the reasonableness of transaction costs by the following means:

1. Based upon the related party's transaction price plus the necessary interest on funding and the cost to be duly borne by the company. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.
2. Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70% or more of the financial institution's appraised loan value of the property and the period of the loan shall have been one year or more. However, this shall not apply if the financial institution is a related party of one of the transaction counterparts.
3. 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 respectively appraised in accordance with either of the means listed in the preceding paragraph.

When the company engages in any acquisition or disposal of real property or right-of-use 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, if the transaction amount reaches 10% or more of the company's total assets, the company shall also obtain an appraisal report or CPA's opinion issued by a professional appraiser in compliance with the provisions.

Where the company acquires real property thereof from a related party and one of the following circumstances exists, the preceding three paragraphs do not apply:

1. The related party acquired the real property or its right-of-use assets thereof through inheritance or as a gift.
2. More than 5 years will have elapsed from the time the related party signed the contract to obtain the real property or its right-of-use assets 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 leased land.

4. The real property or right-of-use assets for business use are acquired by the company with its parent or subsidiaries, or by its subsidiaries directly or indirectly holds 100 percent of the issued shares or authorized capital.

Article 11:

When the results of the company's appraisal conducted in accordance with the provision of the Article 10 of these procedures are uniformly lower than the transaction price, the matter shall be handled in compliance with Article 12 of these procedures. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA have been obtained, this restriction shall not apply:

1. When the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:

- (i) When undeveloped land is appraised in accordance with the means in the preceding Article, and 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 deemed the average gross operating profit margin of the related party's construction division over the most recent 3 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 assets through leasing, from a related party, and the transaction conditions are provided evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land a similar size by unrelated parties within the preceding year.

Completed transactions involving neighboring or closely valued parcels of land 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 involving similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no

less than 50 percent of the property in the planned transaction; 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.

Article 12:

Where the company acquires real property or right-of-use assets from a related party and the results of appraisals conducted in accordance with Articles 10 and 11 of these procedures are uniformly lower than the transaction price, the following steps shall be taken:

1. A special reserve shall be set aside in accordance with paragraph 1 of Article 41 of the “Securities and Exchange Act” against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares.
2. The audit committee shall examine the relevant reports and documents in accordance with Article 5 of the company's “Audit Committees Charter”, and may require the board of directors or the manager to submit a report.
3. Actions taken pursuant to the preceding two subparagraphs shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and prospectus.

The company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized as a loss on decline in market value of the assets it purchased 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 about the transaction, and the FSC has given its consent.

When the company obtains real property or its right-of-use assets thereof from a related party, it shall also comply with the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arm's length transaction.

Chapter IV Engaging in Derivatives Trading

Article 13: Trading principles and strategies

1. Types of trading: The types of derivatives trading that the company may engage in refer to trading contracts whose value are derived from assets, interest rates, indexes, or other interests, including forward contracts, options contracts, futures contracts, swap contracts, and hybrid contracts of the above commodity combinations. Bond margin trading shall be handled accordingly.
2. Operation or hedging strategy:

Derivatives trading shall aim at, instead of speculative profit, ensuring the operating profit of the company's business and avoiding the risks derived from the fluctuations caused by foreign exchange rate, interest rate or asset price, if other transactions are needed, they shall be made after being approved and authorized by the board of directors.

3.Division of rights and responsibilities:

- (i) Financial department: obtaining market information, judging trends and risks, being familiar with financial products and relevant laws and regulations, operating skills, etc., and engaging in transactions in accordance with the instructions of the competent authority and authorized positions to avoid the risk of market price fluctuations, announcing, reporting and appraising regularly.
- (ii) Accounting department: measuring, supervising and controlling of transaction risks, regularly providing information on risk exposure positions, and keeping accounts and preparing financial statements under generally accepted accounting principles.
- (iii) Audit department: measuring, supervising and controlling transactions risks of financial department. If there are any major violations, it shall give a written notice to the independent directors.

4. Key points of performance appraisal: hedging transactions shall be regularly appraised every two weeks, financial transactions shall be appraised every week, and the appraisal report shall be submitted to the chairman for approval. The benchmark shall be set prior to the date of appraisal as the reference to the future decision.

5. Trading amount limit: it shall be no more than the foreign exchange position generated by the company's business.

6. Loss ceiling: foreign exchange operations are for the purpose of hedging. The contract loss ceiling shall not exceed 20% of the contract amount, which is applicable to individual contracts and the whole contracts. When the contract loss reaches the ceiling, relevant personnel shall be convened by the general manager to handle it.

Article 14: Risk management measures

1. Scope of risk management:

- (i) Credit risk management: the transaction counterparty is limited to any of the correspondent banks of the company. After the transaction, the amounts limit control table shall be logged in by the login personnel immediately. Verify the balance of accounts with the correspondent bank regularly.
- (ii) Market price risk management: the login personnel shall check whether the total transaction amount meets the limit specified in the procedure at any time.

The accounting department shall appraise the market price at any time and pay attention to the possible influence of future market price fluctuations on the profits and losses of positions held.

(iii) Liquidity and cash flow risk management: to ensure the market liquidity, financial institutions trading financial products shall have sufficiently equipment, information and trading capacity. Transaction personnel should also pay attention to the company's cash flow at any time to ensure sufficiently cash payment at settlement.

(iv) Operational risk management: the authorized amounts limit and the following operating procedures shall be followed:

A. Execution of transactions: the transaction with financial institutions shall be conducted within the authorized amount limit by the transaction personnel of the financial department. If the authorized amount limit in the preceding paragraph is exceeded, prior written approval shall be obtained in accordance with the above terms. After the completing of each transaction, a transaction form with elaborated content shall be filled out immediately according to the transaction return of the financial institution, which shall be signed by the competent authority, and the positions shall be counted and a copy of the transaction form shall be submitted to the accounting department.

B. Transaction confirmation: the accounting department in charge of settlement and registration shall confirm the transaction according to the copy of the transaction form made by the transaction department, and then make the settlement and detail registration according to the number of transaction confirmation.

A consolidated statement shall be made by the financial department every month and submitted to the accounting department as the basis for accounting appraisal.

(v) Legal risk management: before signing any document with the bank, it shall be inspected by relevant legal personnel.

2. Personnel engaged in derivatives trading may not serve concurrently in other operations such as confirmation and settlement .

3. Risk measurement, monitoring, and control personnel shall be assigned to a different department that 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 shall be evaluated at least once per week; however, positions for hedge trades 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.

Article 15: Internal audit system

The company's internal audit personnel shall periodically make a determination of the suitability of internal controls on derivatives and conduct a monthly audit of how faithfully derivatives trading by the trading department adheres to these procedures for engaging in derivatives trading, and prepare an audit report. If any material violation is discovered, all supervisors shall be notified in writing.

Article 16: regular appraisal methods and handling of irregular circumstances

1. The board of directors shall designate senior management personnel to pay continuous attention to monitoring and controlling derivatives trading risk and periodically appraise whether derivatives trading performance is consistent with established operational strategy and whether the risk undertaken is within the company's permitted scope of tolerance.
2. Senior management personnel authorized by the board of directors shall periodically evaluate the risk management measures currently employed are appropriate and are faithfully conducted in accordance with the procedure.
3. When irregular circumstances are found in the course of supervising trading and profit-loss circumstances, appropriate measures shall be adopted and a report shall immediately made to the board of directors, and an independent director shall be present at the meeting and express an opinion.
4. The company shall report to the most recent meeting of the board of directors after it authorizes the relevant personnel to handle derivatives trading in accordance with Chapter IV.

Article 17:

The company engaging in derivatives trading shall establish a log book in which details of the types and amounts of derivatives trading engaged in, board of directors approval dates, and the matters required to be carefully evaluated under the Articles 14 and 16 shall be recorded in detail in the log book.

Chapter V Mergers, Demergers, Acquisitions and Transfer of Shares

Article 18:

The term "Merger, demerger, acquisition or transfer of shares " as used in these procedures refers to the assets acquired or disposed of through merger, demerger or

acquisition in accordance with the “Enterprise Merger and Acquisition Act “or other laws, or the issuance of new shares to transfer the shares of other companies in accordance with paragraph 8 of Article 156 of the Company Act.

Article 19:

When the company conducts a merger, demerger, acquisition, or transfer of shares, prior to convening the board of directors to resolve on the matter, it 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 in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, and in the case of a merger between subsidiaries in which the company directly or indirectly holds 100 percent of the respective subsidiaries’ issued shares or authorized capital.

Article 20:

The company participating in a merger, demerger or 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 the preceding article when sending shareholders notification of the shareholders' meeting for reference in deciding whether to approve the merger, demerger, or acquisition. Provided, where a provision of another act exempts a company from convening a shareholders meeting to approve the merger, demerger, or acquisition, this restriction shall not apply.

Where the shareholders meeting of the company participating in a merger, demerger, or acquisition fails to convene, or the a resolution or the proposal is rejected by the shareholders' meeting, the company shall immediately publicly explain the reasons, the follow-up measures and the expected date of the next shareholders' meeting.

Article 21:

The company participating in a merger, demerger, acquisition or transfer of shares shall convene a board of directors meeting and shareholders' meeting on the day of the transaction resolve matters relevant to the merger, demerger, or acquisition,

unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent.

When participating in a merger, demerger, acquisition or transfer of share, it shall prepare a full written record of the following information and retain it for five years for verification:

1. Basic identification data for personnel: Including the occupational 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 another company's shares prior to disclosure of the information.

2. 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 convening of a board of directors meeting.

3. 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 of directors meetings.

The company shall, within two days counting inclusively from the date of passage of a resolution of the board of directors, report (in the prescribed format and via the Internet-based information system) the information in subparagraphs 1 and 2 of the preceding paragraph to the FSC for recordation.

Where any company participating in a merger, demerger, acquisition, or transfer of another company's shares is neither listed on an exchange nor has its shares traded on an OTC market, the company (s) shall sign an agreement with such company whereby the latter is required to abide by the provisions of paragraphs 2 and 3.

Article 22:

Every person participating in or privy to the plan for merger, demerger, acquisition, or transfer of shares shall issue a written undertaking of confidentiality 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 under the name of another person, in any stock or other equity security of any company related to the plan for merger, demerger, acquisition, or transfer of shares.

Article 23:

The company participating in a merger, demerger, acquisition, or transfer of shares may not arbitrarily alter the share exchange ratio or acquisition price unless under the below-listed circumstances, and shall stipulate the circumstances permitting alteration in the contract for the merger, demerger, acquisition, or transfer of shares:

1. 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.
2. An action, such as a disposal of major assets, that affects the company's financial operations.
3. An event, such as a major disaster or major change in technology, that affects shareholder equity or share price.
4. An adjustment where any of the companies participating in the merger, demerger, acquisition, or transfer of shares from another company, buys back treasury stock.
5. An increase or decrease in the number of entities or companies participating in the merger, demerger, acquisition, or transfer of shares.
6. Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

Article 24:

The contract for participation by the company in a merger, demerger, acquisition, or of shares shall record the rights and obligations of the companies participating in the merger, demerger, acquisition, or transfer of shares, and shall also record the following:

1. Handling of breach of contract.
2. Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.
3. The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.
4. The manner of handling changes in the number of participating entities or companies.
5. Expected progress schedule for plan execution, and anticipated completion date.
6. Scheduled date for convening the legally mandated shareholders' meeting if the plan fails to be completed before deadline, and relevant procedures.

Article 25:

When the company participates in a merger, demerger, acquisition or transfer of shares, after public disclosure of the information, if any party of the participating companies intends further to carry out a merger, demerger, acquisition, or share transfer with another company, all of the participating companies shall carry out these 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 alter the limits of authority, such participating company may be exempted from calling another shareholders' meeting to resolve on the matter anew.

Article 26:

Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the company shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of Article 21,22 and 25.

Chapter VI Public Announcement and report and Filing

Article 27:

Under any of the following circumstances, the company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website 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 its right-of-use assets 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 10 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more; provided, 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 from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in these procedures adopted by the company.

4. When equipment or right-of-use assets thereof for business use are acquired or disposed of, and the transaction counterparty is not a related party, and the transaction amount reaches NT\$500 million or more.

5. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on leased land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in

the transaction reaches NT\$500 million or more.

6. Where an asset transaction other than any of those referred to in the preceding five subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT\$300 million or more; provided, this shall not apply to the following circumstances:

- (i) Trading of domestic government bonds.
- (ii) Trading of bonds under repurchase and reverse purchase agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

The amount of transactions above shall be calculated as follows:

1. The amount of any individual transaction.
2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year.
3. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets within the same development project within the preceding year.
4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.

"Within the preceding year" as used in the paragraph 2 refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with these procedures need not be counted toward the transaction amount.

The company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the company and any subsidiaries that are non-domestic public companies and enter the information in the stipulated format into the information reporting website designated by the FSC by the 10th day of each month.

When the company at the time of public announcement of 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 publicly announced and reported in their entirety within two days counting inclusively from the date of knowing of such error or omission.

Article 28:

Where any of the following circumstances occurs with respect to a transaction that the company has already publicly announced and reported in accordance with the preceding article, a public report of relevant information shall be made on the information reporting website designated by the FSC within 2 days counting

inclusively from the date of occurrence of the event:

1. Change, termination, or rescission of a contract signed in regard to the original transaction.
2. The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.
3. Change to the originally publicly announced and reported information.

Article 29:

The company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, log books, appraisal reports and opinions of CPA, attorney, and securities underwriter at the company, where they shall be retained for 5 years except where another act provides otherwise.

Article 30: Public Announcement and report of subsidiaries

Information required to be publicly announced and reported in accordance with the provisions of Articles 27 and 28 of these procedures on acquisitions and disposals of assets by the company's subsidiary that is not itself a public company in Taiwan shall be reported by the company.

In accordance with the provisions of paragraph 1 of Article 27 of these procedures, the subsidiaries of the company shall announce the reporting standards for reaching 20% of the paid in capital or 10% of the total assets, which shall be subject to the paid-in capital or total assets of the company.

For the calculation of 10 percent of total assets under the procedure, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used.

In the case of a company whose shares have no par value or a par value other than NT\$10 for the calculation of transaction amounts of 20 percent of paid-in capital under these procedures, 10 percent of equity attributable to owners of the parent shall be substituted.

Chapter VII Supplementary Provisions

Article 31: Penalties

Any director or manager of the company who violates the provisions of these procedures or “Regulations Governing the Acquisition and Disposal of Assets by Public Companies” and causes damage to the company shall be dismissed.

Any relevant executive personnel of the company who violate these procedures or "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" shall be dealt with in accordance with the provisions of the company's "Working Regulations " and other internal administrative measures.

Article 32: Miscellaneous

These procedures shall be implemented after being approved by the audit committee and the board of directors and then submitted to the shareholders' meeting for approval, and the same shall apply when any amendment is made. If any director expresses objection to the discussion of the board of directors in the preceding paragraph and there is a record or written statement, the data of the director's objection shall be sent to each independent director.

In the discussion of the board of directors referred to in paragraph 1, the opinions of each independent director shall be completely considered, and the opinions and reasons for their consent or objection shall be included in the meeting minutes.

In case of any matters not covered in these procedures or if there is any doubt about their application, those matters shall be handled in accordance with the relevant laws and regulations. If there are no provisions in the laws and regulations, they shall be discussed and adjudicated in accordance with the relevant regulations of the company or by the board of directors of the company.

Article 33: Procedures for controlling the acquisition or disposal of assets by subsidiaries of the company

The company's control procedures over the acquisition or disposal of assets by subsidiaries are handled in accordance with relevant laws and regulations, the procedure, the company's internal control system and various internal management measures of the company.

The subsidiaries of the company shall formulate the "procedures for the acquisition or disposal of assets" in accordance with the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies", these procedures, the company's internal control systems and the company's internal administrative measures. After being approved by the board of directors of the subsidiary, it shall be submitted to the subsidiary and the shareholders' meeting of the company for approval, and the same shall be done when any amendment is made .The acquisition or disposal of assets shall be handled in accordance with the "Procedures for Acquisition or Disposal of Assets " of the company.

Article 34:

These procedures were formulated on March 8, 2002; the first amendment was made on June 7, 2002; the second amendment was made on February 24, 2003; the third amendment was made on June 28, 2006; the fourth amendment was made on June 15, 2007; the fifth amendment was made on June 9, 2010; the sixth amendment was made on June 27, 2012; the seventh amendment was made on June 18, 2014; the eighth amendment was made on June 20, 2017; the ninth amendment was made on June 21, 2019.

Appendix 4

YUSHAN PHARMACEUTICALS, INC. Procedures for Acquisition or Disposal of Assets (Before amendment)

Chapter I General Principles

Article 1: Basis

These procedures were formulated in accordance with the "Procedures for Acquisition or Disposal of Assets" enacted by SCI PHARMTECH, INC., parent company (hereinafter referred to as the "SCI").

Article 2: Definition of assets

1. Investments in 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 equipment.
3. Memberships.
4. Patents, copyrights, trademarks, franchise rights, and other intangible assets.
5. Right-of-use assets.
6. Derivatives.
7. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.
8. Other major assets.

Article 3: Definition of the terms

1. The term “date of occurrence” in these procedures 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.
2. The term “professional appraiser” in these procedures refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.
3. The term “related party” and “subsidiary” in these procedures are as defined in the

Regulations Governing the Preparation of Financial Reports by Securities Issuers.

4. The term “derivatives” in these procedures refers to 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.
5. The term “assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares in accordance with law” in these procedures 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 laws, or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor under Article 156-3 of the Company Act.
6. The term "Mainland China area investment” in these procedures 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.

Article 3-1:

Professional appraisers and their officers, certified public accounts (CPA), 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 following provisions:

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

Chapter II Acquisition or Disposal of Assets

Article 4: Scope of application

The acquisition or disposal of assets of the company that meet the definitions of Articles 2 and 3 of these procedures shall all be handled in accordance with these procedures.

Article 5: Evaluation and operating procedures

The evaluation and operating procedures for the acquisition or disposal of assets by the company are as follows:

1. When it comes to acquisition or disposal of assets by the company, the undertaking department shall submit the reasons for the acquisition or disposal, the subject matter, the trading counterpart, the transfer price, the terms of collection and payment, the price reference and other affairs to the competent authority for adjudication.
2. The operating and evaluation procedures related to the acquisition or disposal of assets shall be all handled in accordance with the internal control system of the company and the relevant provisions of Article 6 of the procedure.

Article 6: Procedures for determining transaction terms

These procedures or references for determining the transaction terms for the acquisition or disposal of assets by the company shall be handled in accordance with the followings:

1. Acquisition or disposal of securities

Except for the matters that meet the following requirements, 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, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the amount of the transaction is 20 percent of the company's paid-in capital or NT\$300 million or more, the company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the Accounting Research and Development Foundation (ARDF).

- (i) Securities were acquired through cash contribution by promotion or by public offering.
- (ii) Participation in subscription to an issue of securities issued at face value by an issuing company.
- (iii) Participation in subscription to securities issued by a 100 percent of the invested company that is carrying out a cash capital increase.
- (iv) Securities listed and traded on the Taiwan Stock Exchange (TWSE), or the Taipei Exchange (TPEX) or emerging stocks.
- (v) Government bonds, bonds under repurchase or reverse purchase agreements.
- (vi) Onshore or offshore 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) Participating in subscription to shares issued by a public company for a cash capital increase, with the further requirement that the securities acquired are not privately placed securities.
- (ix) Subscription to a fund before the establishment of the fund in accordance with Article 11, paragraph 1 of the Securities Investment Trust and Consulting Act, and Order 0930005249 of the FSC.
- (x) Subscription to 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 portion is the same as that of a publicly offered fund.

2. Acquisition or disposal of real property, equipment or right-of-use assets

- (i) The acquisition or disposal of real property or its right-of-use assets shall be negotiated with reference to the publicly announced current value, assessed value, the actual transaction price of adjacent real property or its right-of-use assets, etc.
- (ii) The acquisition or disposal of equipment or its right-of-use assets shall be conducted by price comparison, bargaining or calling for tender.
- (iii) In acquiring or disposing of real property, equipment, or its right-of-use assets thereof where the transaction amount reaches 20 percent 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 prior to the date of occurrence of the event from a professional appraiser and shall comply with the following provisions:
 - A. Where due to special circumstances it is necessary to give a limited price, specified 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 be followed whenever there is any subsequent change to the terms and conditions of the transaction.
 - B. Where the transaction amount reaches NT\$ 1 billion or more, appraisals from two or more professional appraisers shall be obtained.
 - C. 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 certified public accountant shall be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF) and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:
 - (a) The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.
 - (b) The discrepancy between the appraisal results of two or more professional appraisers reaches 10 percent or more of the transaction

amount.

D. 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 6 months have elapsed, an opinion may still be issued by the original professional appraiser.

3. Acquisition or disposal of intangible assets or their right-of-use assets or membership
 - (i) The acquisition or dispose of a membership, either price comparison or bargaining on shall be chosen.
 - (ii) The acquisition or disposal of intangible assets or their right-of-use assets shall be handled in accordance with relevant laws and regulations and contracts.
 - (iii) Where the company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; the certified public accountant shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.

The calculation of the transaction amounts referred to in the preceding three articles shall be done in accordance with Article 27, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained need not be counted toward the transaction amount.

4. The acquisition or disposal of derivatives transactions shall be handled in accordance with Chapter IV of these procedures.
5. The acquisition or disposal of assets acquired or disposed of by merger, demerger, acquisition or transfer of shares in accordance with the law shall be handled under the relevant provisions of Chapter V of these procedures.

Where the company acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA opinion.

Article 7: Authorization level and Limits of Amounts

1. When the company acquires or disposes of assets, if the types of assets are real property or equipment for business use, the amounts shall not be limited.

2. The company may purchase real property not for business use, and the amounts shall be limited to 20% of the paid-in capital.
3. When the company invests in securities, if they engage in short-term securities trading to dispatch of short-term capital, the net amount of short-term securities trading shall not be over 20% of the company's paid-in capital, and the same counterpart or object of the same nature shall not be over 10% of the company's paid-in capital, except for the trading of bonds or bills under repurchase or reverse purchase agreements, domestic bond funds or monetary funds. The long-term securities investment in by the company and its subsidiaries shall be subject to the provisions of the Company Act or the articles of incorporation.
4. Authorization level:

Item	Amounts / time		Competent Authority		
			Board of directors	Chairman	General manager
Long term securities investment	Unlimited amounts		adjudicate	review	
Short term securities investment	less than 30 million (excluding)				adjudicate
	30-50 million (excluding)			adjudicate	review
	More than 50 million		adjudicate	review	
Real property	Unlimited amounts		adjudicate	review	
Equipment	Less than 30 million (excluding)				adjudicate
	30-50 million (excluding)			adjudicate	review
	More than 50 million		adjudicate	review	
Membership and Intangible assets	Unlimited amounts		adjudicate	review	
Derivative trading	Forward foreign exchange option	Less than 30 million (excluding)			adjudicate
		30-50 million(excluding)		adjudicate	review
		More than 50 million	adjudicate	review	

Item	Amounts / time		Competent Authority		
			Board of directors	Chairman	General manager
	Other derivative transactions	Unlimited amounts	adjudicate	review	
Merger, demerger, acquisition and transfer of shares	Unlimited amounts		adjudicate		

5. With respect to the company's acquisition or disposal of assets that is subject to the approval of the board of directors under the company's procedures or other laws or regulations, if a director dissent and it is contained in the minutes or a written statement, the company shall submit the director's dissenting opinion to the supervisor. When a transaction involving the acquisition or disposal of assets is submitted for discussion by the board of directors for discussion, the board of directors shall take into full consideration supervisor's opinions. If the supervisor objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

Article 8: Executive department

When it comes to the acquisition or disposal of the assets of the company, within the authorized amounts stipulated in the preceding Article, apart from the execution of short-term investments and derivatives which shall be financial administrative department's responsibility, affairs related to the acquisition or disposal of assets shall all be carried out by the general manager who is responsible for convening relevant personnel.

Chapter III Related Party Transactions

Article 9:

When the company intends to acquire or dispose of real property or its right-of-use assets from a related party, or when 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 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more, except in trading 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, the company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the board of directors and recognized by the audit committee:

1. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.
2. The reason for choosing the related party as transaction counterparty.
3. With respect to the acquisition of real property or its right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 10, 11 and 12.
4. The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to 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 funds utilization.
6. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.
7. Restrictive covenants and other important stipulations associated with the transaction.

The calculation of trading amounts referred to in the preceding paragraph shall be made in accordance with the paragraph 2 of Article 27 herein, and “within the preceding year” as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been submitted to the board of directors and recognized by the supervisors need not be counted toward the transaction amount. When acquiring or disposing of equipment for business use between the company and its parent, the company's board of directors may delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting.

Article 10:

The company acquires or disposes of assets thereof from a related party shall evaluate the reasonableness of transaction costs by the following means:

1. Based upon the related party's transaction price plus the necessary interest on funding and the cost to be duly borne by the company. “Necessary interest on funding” is imputed as the weighted average interest rate on borrowing in the year the company purchases the property; provided, it may not be higher than the

maximum non-financial industry lending rate announced by the Ministry of Finance.

2. Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70% or more of the financial institution's appraised loan value of the property and the period of the loan shall have been one year or more. However, this shall not apply if the financial institution is a related party of one of the transaction counterparts.
3. 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 respectively appraised in accordance with either of the means listed in the preceding paragraph.

When the company engages in any acquisition or disposal of real property or right-of-use 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, if the transaction amount reaches 10% or more of the company's total assets, the company shall also obtain an appraisal report or CPA's opinion issued by a professional appraiser in compliance with the provisions.

Where the company acquires real property thereof from a related party and one of the following circumstances exists, the preceding three paragraphs do not apply:

1. The related party acquired the real property or its right-of-use assets thereof through inheritance or as a gift.
2. More than 5 years will have elapsed from the time the related party signed the contract to obtain the real property or its right-of-use assets 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 leased land.
4. The real property or right-of-use assets for business use are acquired between the company and its parent company.

Article 11:

When the results of the company's appraisal conducted in accordance with the provision of the Article 10 of these procedures are uniformly lower than the transaction price, the matter shall be handled in compliance with Article 12 of these procedures. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA has been obtained,

this restriction shall not apply:

1. When the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:
 - (i) When undeveloped land is appraised in accordance with the means in the preceding Article, and 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 deemed the average gross operating profit margin of the related party's construction division over the most recent 3 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 assets through leasing, from a related party, and the transaction conditions are provided evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land a similar size by unrelated parties within the preceding year.

Completed transactions involving neighboring or closely valued parcels of land 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 involving similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; 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.

Article 12:

Where the company acquires real property or right-of-use assets from a related party and the results of appraisals conducted in accordance with Articles 10 and 11 of these procedures are uniformly lower than the transaction price, the following steps shall be taken:

1. A special reserve shall be set aside in accordance with paragraph 1 of Article 41 of the "Securities and Exchange Act" against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for

- capital increase or issuance of bonus shares.
2. The supervisor shall examine the relevant reports and documents in accordance with regulations, and may require the board of directors or the manager to submit a report.
 3. Actions taken pursuant to the preceding two subparagraphs shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and prospectus.

The company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized as a loss on decline in market value of the assets it purchased 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 about the transaction, and the competent authorities have given its consent. When the company obtains real property or its right-of-use assets thereof from a related party, it shall also comply with the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arm's length transaction.

Chapter IV Engaging in Derivatives Trading

Article 13: Trading principles and strategies

1. Types of trading: The types of derivatives trading that the company may engage in refer to trading contracts whose value are derived from assets, interest rates, indexes, or other interests, including forward contracts, options contracts, futures contracts, swap contracts, and hybrid contracts of the above commodity combinations. Bond margin trading shall be handled accordingly.
2. Operation or hedging strategy: Derivatives trading shall aim at, instead of speculative profit, ensuring the operating profit of the company's business and avoiding the risks derived from the fluctuations caused by foreign exchange rate, interest rate or asset price, if other transactions are needed, they shall be made after being approved and authorized by the board of directors.
3. Division of rights and responsibilities:
 - (i) Financial department: obtaining market information, judging trends and risks, being familiar with financial products and relevant laws and regulations, operating skills, etc., and engaging in transactions in accordance with the instructions of the competent authority and authorized positions to avoid the risk of market price fluctuations, announcing, reporting and appraising regularly.
 - (ii) Accounting department: measuring, supervising and controlling of transaction

risks, regularly providing information on risk exposure positions, and keeping accounts and preparing financial statements under generally accepted accounting principles.

- (iii) Audit department: measuring, supervising and controlling transactions risks of financial department. If there are any major violations, it shall give a written notice to the supervisor.
- 4. Key points of performance appraisal: hedging transactions shall be regularly appraised every two weeks, financial transactions shall be appraised every week, and the appraisal report shall be submitted to the chairman for approval. The benchmark shall be set prior to the date of appraisal as the reference to the future decision.
- 5. Trading amount limit: it shall be no more than the foreign exchange position generated by the company's business.
- 6. Loss ceiling: foreign exchange operations are for the purpose of hedging. The contract loss ceiling shall not exceed 20% of the contract amount, which is applicable to individual contracts and the whole contracts. When the contract loss reaches the ceiling, relevant personnel shall be convened by the general manager to handle it.

Article 14: Risk management measures

1. Scope of risk management:

- (i) Credit risk management: the transaction counterparty is limited to any of the correspondent banks of the company. After the transaction, the amounts limit control table shall be logged in by the login personnel immediately. Verify the balance of accounts with the correspondent bank regularly.
- (ii) Market price risk management: the login personnel shall check whether the total transaction amount meets the limit specified in the procedure at any time. The accounting department shall appraise the market price at any time and pay attention to the possible influence of future market price fluctuations on the profits and losses of positions held.
- (iii) Liquidity and cash flow risk management: to ensure the market liquidity, financial institutions trading financial products shall have sufficiently equipment, information and trading capacity. Transaction personnel should also pay attention to the company's cash flow at any time to ensure sufficiently cash payment at settlement.
- (iv) Operational risk management: the authorized amounts limit and the following operating procedures shall be followed:
 - A. Execution of transactions: the transaction with financial institutions shall be

conducted within the authorized amount limit by the transaction personnel of the financial department. If the authorized amount limit in the preceding paragraph is exceeded, prior written approval shall be obtained in accordance with the above terms. After the completing of each transaction, a transaction form with elaborated content shall be filled out immediately according to the transaction return of the financial institution, which shall be signed by the competent authority, and the positions shall be counted and a copy of the transaction form shall be submitted to the accounting department.

B. Transaction confirmation: the accounting department in charge of settlement and registration shall confirm the transaction according to the copy of the transaction form made by the transaction department, and then make the settlement and detail registration according to the number of transaction confirmation. A consolidated statement shall be made by the financial department every month and submitted to the accounting department as the basis for accounting appraisal.

(v) Legal risk management: before signing any document with the bank, it shall be inspected by relevant legal personnel.

2. Personnel engaged in derivatives trading may not serve concurrently in other operations such as confirmation and settlement.
3. Risk measurement, monitoring, and control personnel shall be assigned to a different department than 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 shall be evaluated at least once per week; however, positions for hedge trades 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.

Article 15: Internal audit system

The company's internal audit personnel shall periodically make a determination of the suitability of internal controls on derivatives and conduct a monthly audit of how faithfully derivatives trading by the trading department adheres to these procedures for engaging in derivatives trading, and prepare an audit report. If any material violation is discovered, all the independent directors shall be notified in writing. If there is derivatives transaction before the company reached operating scale to establish audit unit, the company shall fax relevant approval and transaction forms to audit office of its parent company for reference within three days after the

transaction.

Article 16: regular appraisal methods and handling of irregular circumstances

1. The general manager shall designate financial officer to pay continuous attention to monitoring and controlling derivatives trading risk and periodically appraise whether derivatives trading performance is consistent with established operational strategy and whether the risk undertaken is within the company's permitted scope of tolerance.
2. Senior management personnel authorized by the board of directors shall periodically evaluate the risk management measures currently employed are appropriate and are faithfully conducted in accordance with the procedure.
3. When irregular circumstances are found in the course of supervising trading and profit-loss circumstances, appropriate measures shall be adopted and a report shall immediately made to the board of directors, and the supervisor shall be present at the meeting and express an opinion.
4. The company shall report to the most recent meeting of the board of directors after it authorizes the relevant personnel to handle derivatives trading in accordance with Chapter IV.

Article 17:

The company engaging in derivatives trading shall establish a log book in which details of the types and amounts of derivatives trading engaged in, board of directors' approval dates, and the matters required to be carefully evaluated under the Articles 14 and 16 shall be recorded in detail in the log book.

Chapter V Mergers, Demergers, Acquisitions and Transfer of Shares

Article 18:

The term "Merger, demerger, acquisition or transfer of shares" as used in these procedures refers to the assets acquired or disposed of through merger, demerger or acquisition in accordance with the "Enterprise Merger and Acquisition Act" or other laws, or the issuance of new shares to transfer the shares of other companies in accordance with paragraph 8 of Article 156 of the Company Act.

Article 19:

When the company conducts a merger, demerger, acquisition, or transfer of shares, prior to convening the board of directors to resolve on the matter, it 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 in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, and in the case of a merger between subsidiaries in which the company directly or indirectly holds 100 percent of the respective subsidiaries' issued shares or authorized capital.

Article 20:

The company participating in a merger, demerger or 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 the preceding article when sending shareholders notification of the shareholders' meeting for reference in deciding whether to approve the merger, demerger, or acquisition. Provided, where a provision of another act exempts a company from convening a shareholders meeting to approve the merger, demerger, or acquisition, this restriction shall not apply.

Where the shareholders meeting of the company participating in a merger, demerger, or acquisition fails to convene, or the resolution or the proposal is rejected by the shareholders' meeting, the company shall immediately publicly explain the reasons, the follow-up measures and the expected date of the next shareholders' meeting.

Article 21:

The company participating in a merger, demerger, acquisition or transfer of shares shall convene a board of directors meeting and shareholders' meeting on the day of the transaction resolve matters relevant to the merger, demerger, or acquisition, unless another act provides otherwise or the competent authority is notified in advance of extraordinary circumstances and grants consent.

When participating in a merger, demerger, acquisition or transfer of share, it shall prepare a full written record of the following information and retain it for five years for verification:

1. Basic identification data for personnel: Including the occupational 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 another company's shares prior to disclosure of the information.

2. 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 convening of a board of directors meeting.
3. 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 of directors meetings.

The company shall, within two days counting inclusively from the date of passage of a resolution of the board of directors, report (in the prescribed format and via the Internet-based information system) the information in subparagraphs 1 and 2 of the preceding paragraph to parent company to the FSC for recordation.

Where any company participating in a merger, demerger, acquisition, or transfer of another company's shares is neither listed on an exchange nor has its shares traded on an OTC market, the company(s) shall sign an agreement with such company whereby the latter is required to abide by the provisions of paragraphs 2 and 3.

Article 22:

Every person participating in or privy to the plan for merger, demerger, acquisition, or transfer of shares shall issue a written undertaking of confidentiality 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 under the name of another person, in any stock or other equity security of any company related to the plan for merger, demerger, acquisition, or transfer of shares.

Article 23:

The company participating in a merger, demerger, acquisition, or transfer of shares may not arbitrarily alter the share exchange ratio or acquisition price unless under the below-listed circumstances, and shall stipulate the circumstances permitting alteration in the contract for the merger, demerger, acquisition, or transfer of shares:

1. 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.
2. An action, such as a disposal of major assets that affects the company's financial operations.
3. An event, such as a major disaster or major change in technology that affects shareholder equity or share price.
4. An adjustment where any of the companies participating in the merger, demerger, acquisition, or transfer of shares from another company, buys back treasury stock.
5. An increase or decrease in the number of entities or companies participating in the

merger, demerger, acquisition, or transfer of shares.

6. Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

Article 24:

The contract for participation by the company in a merger, demerger, acquisition, or of shares shall record the rights and obligations of the companies participating in the merger, demerger, acquisition, or transfer of shares, and shall also record the following:

1. Handling of breach of contract.
2. Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.
3. The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.
4. The manner of handling changes in the number of participating entities or companies.
5. Expected progress schedule for plan execution, and anticipated completion date.
6. Scheduled date for convening the legally mandated shareholders' meeting if the plan fails to be completed before deadline, and relevant procedures.

Article 25:

When the company participates in a merger, demerger, acquisition or transfer of shares, after public disclosure of the information, if any party of the participating companies intends further to carry out a merger, demerger, acquisition, or share transfer with another company, all of the participating companies shall carry out these 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 alter the limits of authority, such participating company may be exempted from calling another shareholders' meeting to resolve on the matter anew.

Article 26:

Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the company shall sign an agreement with

the non-public company whereby the latter is required to abide by the provisions of Article 21, 22 and 25.

Chapter VI Public Announcement and report and Filing

Article 27:

Under any of the following circumstances, the company acquiring or disposing of assets shall publicly announce and report the relevant information to parent company and on the FSC's designated website 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 its right-of-use assets 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 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more; provided, 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 from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in these procedures adopted by the company.
4. When equipment or right-of-use assets thereof for business use are acquired or disposed of, and the transaction counterparty is not a related party, and the transaction amount reaches NT\$500 million or more.
5. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on leased land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and the amount the company expects to invest in the transaction reaches NT\$500 million or more.
6. Where an asset transaction other than any of those referred to in the preceding five subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT\$300 million or more; provided, this shall not apply to the following circumstances:
 - (i) Trading of domestic government bonds.
 - (ii) Trading of bonds under repurchase and reverse purchase agreements, or subscription or redemption of money market funds issued by domestic

securities investment trust enterprises.

The amount of transactions above shall be calculated as follows:

1. The amount of any individual transaction.
2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year.
3. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets within the same development project within the preceding year.
4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.

“Within the preceding year” as used in the paragraph 2 refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with these procedures need not be counted toward the transaction amount.

The company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the company and any subsidiaries that are non-domestic public companies and enter the information in the stipulated format into the information reporting website designated by the FSC by the 10th day of each month.

When the company at the time of public announcement of 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 publicly announced and reported in their entirety within two days counting inclusively from the date of knowing of such error or omission.

Article 28:

Where any of the following circumstances occurs with respect to a transaction that the company has already publicly announced and reported to parent company in accordance with the preceding article, a public report of relevant information shall be made on the information reporting website designated by the FSC within 2 days counting inclusively from the date of occurrence of the event:

1. Change, termination, or rescission of a contract signed in regard to the original transaction.
2. The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.
3. Change to the originally publicly announced and reported information.

Article 29:

The company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, log books, appraisal reports and opinions of CPA, attorney, and securities underwriter at the company, where they shall be retained for 5 years except where another act provides otherwise.

Article 30:

For the calculation of 10 percent of total assets under the procedure, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used.

In the case of a company whose shares have no par value or a par value other than NT\$10 for the calculation of transaction amounts of 20 percent of paid-in capital under these procedures, 10 percent of equity attributable to owners of the parent shall be substituted.

Chapter VII Supplementary Provisions

Article 31: Penalties

Any director or manager of the company who violates the provisions of these procedures or "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" and causes damage to the company shall be dismissed.

Any relevant executive personnel of the company who violate these procedures or "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" shall be dealt with in accordance with the provisions of the company's "Working Regulations" and other internal administrative measures.

Article 32: Miscellaneous

These procedures shall be implemented after being approved by the audit committee and the board of directors of parent company, and then submitted to the shareholders' meeting of parent company for approval, and the same shall apply when any amendment is made.

If any director expresses objection to the discussion of the board of directors in the preceding paragraph and there is a record or written statement, the data of the director's objection shall be sent to each independent director.

In the discussion of the board of directors referred to in paragraph 1, the opinions of each independent director shall be completely considered, and the opinions and reasons for their consent or objection shall be included in the meeting minutes.

In case of any matters not covered in these procedures or if there is any doubt about their application, those matters shall be handled in accordance with the relevant laws and regulations. If there are no provisions in the laws and regulations, they shall be discussed and adjudicated in accordance with the relevant regulations of the company or by the board of directors of the company.

Article 33:

These procedures were formulated on June 18, 2014; the first amendment was made on June 20, 2017; the second amendment was made on June 21, 2019.

Appendix 5

SCI PHARMTECH, INC.

Rules of Procedure for Shareholders Meetings (before amendment)

Article 1

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

Article 2

The rules of procedures for this Corporation's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 3

(Convening shareholders meetings and shareholders meeting notices)

Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.

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

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

Election or dismissal of directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under

Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

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

A shareholder holding one percent or more of the total number of issued shares may submit to this Corporation a proposal for discussion at a regular shareholders meeting. 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. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation 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 a regular shareholders meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

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

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

Article 4

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

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to this Corporation before five days before the date of the shareholders meeting. When duplicate

proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment. After a proxy form has been delivered to this Corporation, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Corporation before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5

(Principles determining the time and place of a shareholders meeting)

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

Article 6

(Preparation of documents such as the attendance book)

This Corporation shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.

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

This Corporation shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in. This Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.

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

Article 7

(The chair and non-voting participants of a shareholders meeting)

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

When a director serves as chair, as referred to in the preceding paragraph, the director shall be one who has held that position for six months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair.

It is advisable that shareholders meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors, at least one 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 but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

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

Article 8

(Documentation of a shareholders meeting by audio or video)

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

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

Article 9

Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, plus the

number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time and disclose relevant information as information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month.

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

Article 10

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

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

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

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been

discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 11

(Shareholder speech)

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

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

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

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

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

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

Article 12

(Calculation of voting shares and recusal system)

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

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

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

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number

of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13

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

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

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

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

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

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

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

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

Article 14

(Election of directors)

The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by this Corporation, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, and the names of directors not elected and number of votes they received. The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15

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

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

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

Article 16

(Public disclosure)

On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders meeting.

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

Article 17

(Maintaining order at the meeting place)

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

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

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

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

Article 18

(Recess and resumption of a shareholders meeting)

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

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

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

Article 19

These Rules shall take effect after having been submitted to and approved by the board of directors and a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.

Article 20

These procedures were formulated on April 09, 2002; the first amendment was made on June 07, 2002; the second amendment was made on June 10, 2011; the third amendment was made on June 19, 2020; the fourth amendment was made on July 15, 2021.

Appendix 6

SCI PHARMTECH, INC. Procedures for Election of Directors

Article 1

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

Article 2

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

Article 3

The overall composition of the board of directors shall be taken into consideration in the selection of the Company's directors. The composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs. It is advisable that the policy 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, technology), professional skills, and industry experience.

Each board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:

1. The ability to make judgments about operations.
2. Accounting and financial analysis ability.
3. Business management ability.
4. Crisis management ability.
5. Knowledge of the industry.
6. An international market perspective.
7. Leadership ability.
8. Decision-making ability.

More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.

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

Article 4

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

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

Article 5

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

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

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

Article 6

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

Article 7

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

Article 8

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

Article 9

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

Article 10

A ballot is invalid under any of the following circumstances:

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

Article 11

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

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

Article 12

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

Article 13

These procedures shall be implemented after being approved by the board of directors and then submitted to the shareholders' meeting for approval, and the same shall apply when any amendment is made.

Article 14

These procedures were formulated on April 9, 2002; the first amendment was made on June 7, 2002; the second amendment was made on June 15, 2007; the third amendment was made on June 9, 2010; the fourth amendment was made on June 10, 2011; the fifth amendment was made on June 12, 2015; the sixth amendment was made on June 21, 2019; the seventh amendment was made on July 15, 2021.

Appendix 7

Shareholding of All Directors

1. The Company's shares as below:

The Company's issued shares outstanding are 95,382,372 shares.

All Directors shall hold a minimum of 7,630,589 shares.

2. Below is a list of actual shareholding from All Directors of the book closure date on April 23, 2022.

Title	Name	Shares	Legal Representative	Remarks
Chairman	Mercuries & Associates Holding Ltd.	30,283,358	Wong, Wei-Chyun	
Director	Mercuries & Associates Holding Ltd.	30,283,358	Chen, Shiang-Li	
Director	Mercuries & Associates Holding Ltd.	30,283,358	Aurora Chen	
Director	Mercuries & Associates Holding Ltd.	30,283,358	Chou, Wen-Chih	
Director	Tu, Te-Cheng	0		Independent Director
Director	Chia-Chun Jay Chen	0		Independent Director
Director	Hung-Chih Wu	0		Independent Director
Shares held by all Directors		30,283,358		
Shareholding ration		31.75%		

3. All Directors hold shares to follow the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies".

Appendix 8

Effect of Issuance of Bonus Shares to be Revolved at this Shareholders' Meeting on
Operating Performance and Earnings per Share

The Company is not required to disclose 2022 financial forecasts according to relevant laws and regulations. Hence, the Company is not required to disclose yearly forecast information.