

Stock Code: 4119

SCI Pharmtech, Inc.

Handbook for the 2025 Annual

Meeting of Shareholders

Physical Shareholders Meeting

【Translation】

May 26, 2025

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

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SCI Pharmtech, Inc.

Procedures for the 2025 Annual Meeting of Shareholders

Call the Meeting to Order

Chairperson Takes Chair

Chairperson Remarks

Report Subjects

Recognition Subjects

Election Subjects

Approval Subjects

Questions and Motions

Adjournment

SCI Pharmtech, Inc.

2025 Annual Shareholders' Meeting Agenda

Time: 9:00 a.m. on Thursday, May 26, 2025

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 2024
- (2) Report on the compensation for directors
- (3) Report on operating results of 2024
- (4) Report by Audit Committee on auditing of 2024 financial statements
- (5) Report on donation to related parties
- (6) Report on transactions with related parties
- (7) Amendments to Rules of Procedure for Board of Directors Meeting
- (8) Amendments to Code of Ethical Conduct
- (9) Amendments to Ethical Corporate Management Best Practice Principles

Recognition subjects

- (1) Recognition of 2024 operation report and financial statements
- (2) Distribution of retained earnings

Election subjects

Election of seven directors for the 14th term (including three independent directors)

Approval subjects

- (1) Lifting ban on directors from running the same business as SCI
- (2) Amendment to Article of Incorporation

Questions and Motions

Adjournment

Report Subjects

Report 1

(Proposed by the Board of Directors)

Subject: Report on the compensation for employees and directors of 2024.

Explanation: It is proposed to allocate 5.1% of the profit for the year 2024 as employee remuneration, amounting to NT\$35,376,537, and 0.8% as director remuneration, amounting to NT\$5,500,000, both to be distributed in cash.

Report 2

(Proposed by the Board of Directors)

Subject: Report on the compensation for directors.

Explanation: In accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies", report the policy, individual remuneration details, and amounts received by directors. Please refer to Attachment 5 on Page 33 of this Meeting Handbook.

Report 3

(Proposed by the Board of Directors)

Subject: Report on operating results of 2024.

Explanation: Please refer to Attachment 1 on Page 8 of this Meeting Handbook for the 2024 Business Report.

Report 4

(Proposed by the Board of Directors)

Subject: Report by Audit Committee on auditing of 2024 financial statements.

Explanation: The Company's financial statements has been audited by the independent auditors, Yu-Ting Hsin and Keng-Chia Huang of KPMG. And reviewed by the Audit Committee. Please refer to Attachment 2 & 3 on Page 15 of this Meeting Handbook for the year 2024 Independent Auditors' Report and Audit Committee's review report.

Report 5

(Proposed by the Board of Directors)

Subject: Report on donation to related parties.

Explanation: The Company sponsored the "Criminal Investigation Foundation of R.O.C." to enhance academic research by donating NT\$600,000.

Report 6

(Proposed by the Board of Directors)

Subject: Report on Transactions with Related Parties.

Explanation: Please refer to Attachment 6 on Page 39 of this Meeting Handbook for details.

Report 7

(Proposed by the Board of Directors)

Subject: Amendments to Rules of Procedure for Board of Directors Meeting.

Explanation: In accordance with the latest amendments by the regulatory authority to the " Regulations Governing Procedure for Board of Directors Meetings of Public Companies", it is proposed to amend the " Rules of Procedure for Board of Directors Meetings" of the Company. Detailed amendments can be found in Attachment 7 on Page 40 of this Meeting Handbook.

Report 8

(Proposed by the Board of Directors)

Subject: Amendments for The Codes of Ethical Conduct.

Explanation: In accordance with the latest organization name, it is proposed to amend the " The Codes of Ethical Conduct " of the Company. Detailed amendments can be found in Attachment 8 on Page 41 of this Meeting Handbook.

Report 9

(Proposed by the Board of Directors)

Subject: Amendments to Ethical Corporate Management Best Practice Principles.

Explanation: In accordance with the latest organization name, it is proposed to amend the " Ethical Corporate Management Best Practice Principles" of the Company. Detailed amendments can be found in Attachment 9 on Page 42 of this Meeting Handbook.

Recognition Subjects

Proposal 1

(Proposed by the Board of Directors)

Subject: Recognition of 2024 operation report and financial statements.

Explanation: The Company's financial statements has been audited by the independent auditors, Yu-Ting ,Hsin and Keng-Chia Huang of KPMG. And reviewed by the Audit Committee. Business Report please refer to Attachment 1 on Page 8 and financial statements refer to Attachment 4 on Page 25 of this Meeting Handbook.

Resolution:

Proposal 2

(Proposed by the Board of Directors)

Subject: Adoption of the Proposal for 2024 earnings distribution table.

Explanation:

1. Cash dividends will be distributed at a rate of NT\$1.5 per share based on the shareholding proportion listed in the shareholder registry as of the record date. In the event that the total number of outstanding shares of the company changes due to factors such as share repurchases, adjustments to the shareholder distribution and subscription rates may be necessary. It is proposed that the Chairman of the Board be authorized to handle this matter at the shareholder's meeting.
2. Priority distribution of earnings for the year 2024.
3. Cash dividends for this period will be calculated up to the nearest whole NT dollar, with any fractional shares totaling less than one NT dollar being rounded down. The total of fractional shares amounting to less than one NT dollar will be adjusted by the Chairman to specific individuals.
4. The distribution of earnings for the year 2024 of the Company is as follows:

SCI Pharmtech, Inc.
2024 Earnings Distribution Table

(Unit: NTD)

Items	Total	Note
Beginning retained earnings	992,408,230	
Add: other comprehensive income	7,053,220	
Less: changes in equity of associates and joint ventures accounted for using equity method	(1,374,494)	
Add: net profit after tax	534,678,240	
Less: 10% Legal Reserve	(54,035,697)	
Distributable net profits:	1,478,729,499	
Distributable Items:		
Dividend to shareholders (cash)	(179,262,951)	NTD1.5/per share
Unappropriated Retained Earnings	1,299,466,548	

Resolution:

Election subjects

Proposal 1

(Proposed by the Board of Directors)

Subject: Election of seven directors for the 14th term (including three independent directors) and proposal for re-election.

Explanation:

- 1) The term of the Company's directors will expire on June 20, 2025. In accordance with the Articles of Incorporation, a re-election is required this year. The newly elected directors will assume office immediately after the election, with a term from May 26, 2025, to May 25, 2028.
- 2) Pursuant to Article 192-1 of the Company Act, the Company adopts a candidate nomination system for the election of directors, with seven directors to be elected. Shareholders holding 1% or more of the total issued shares may submit a list of candidates to the Company in writing. The board of directors has approved the nominations, and the candidates have been included in the election process at the Annual General Meeting. Details of the candidates can be found in Attachment 10 on page 43 of this Mmeeting Handbook.

Approval subjects

Proposal 1

(Proposed by the Board of Directors)

Subject: Lifting ban on directors from running the same business as SCI.

Explanation:

1. According to Article 209 of the Company Act, "A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval."
2. In order to accommodate the needs of the company's business and without causing harm to the company's interests, it is deemed necessary for directors to engage in acts within the scope of the company's business for themselves or others.
3. Details of directors' concurrent positions can be found in Attachment 11 on Page 45 of this Meeting Handbook.

Resolution:

Proposal 2

(Proposed by the Board of Directors)

Subject: Discussion on Amending the "Company Articles of Incorporation".

Explanation: In accordance with the "Directions for Compliance with the Establishment of Board of Directors by Listed Companies and the Board's Exercise of Powers" and Article 14, Paragraph 6 of the Securities and Exchange Act, the Company's "Articles of Incorporation" have been amended. For a comparison of the revised provisions, please refer to Attachment 12 on pages 46 of this Meeting Handbook.

Resolution:

Questions and Motions

Adjournment

(Attachment 1)

Dear shareholders:

2024 revenue reached 1.52 billion NTD, a 26% increase compared to the previous year, which shows our gradual recovery from the past adversity. Looking back, we faced immense challenges and uncertainties, but with resilience and teamwork, we continued to move forward steadily in 2024.

As our factory facilities were restored and multiple inspections were conducted by the Taiwan Food and Drug Administration, the GMP certificates for various products gradually took effect. Apart from revenue, our overall operations have essentially returned to pre-disaster levels. We remain committed to optimizing operational processes and product quality, upholding the belief in steady and sustainable progress, continuously enhancing our competitiveness to meet the strict demands of our customers.

We firmly believe that "after the storm comes the rainbow." We sincerely thank you all for your unwavering support—your companionship is the driving force behind our progress.

The following is the 2024 business report and 2025 business plan.

Business Report

I. Annual Business Report of 2024

(1) Implementation results of our business plans

The 2024 revenue was NT\$1,523,738 thousand, with a gross profit margin of 27%. Operating profit amounted to NT\$198,285 thousand. Due to a relatively large amount of non-operating income from insurance claims, net profit after tax reached NT\$534,678 thousand, with basic earnings per share of NT\$4.47. As full production capacity was restored, revenue continued to grow, and operating profit increased. However, the underutilization of production capacity affected the gross profit margin performance.

(2) Situations of budget implementation

SCI did not publicly disclose 2024 financial forecast. The annual budget passed by the board of directors in December 2023 was basically achieved.

(3) Analyses of financial income and expenditure and profitability

The overview of income and expenditure in 2024 is compared and elaborated as follows:

Income:

Unit: Thousand

Item	2024	2023	Growth Rate
Revenues	1,523,738	1,204,159	26.5%
Other incomes	482,708	228,519	111.2%

Description:

In 2024, the main growth drivers were glaucoma medication and antidepressants, which together contributed NT\$264 million in revenue growth.

Other incomes primarily consisted of insurance claim proceeds and foreign exchange gains of NT\$430 million and NT\$22 million, respectively. Additionally, in 2023, sales returns occurred due to excessive sulfur content in the raw material used for PGA. As a result, the raw material supplier paid NT\$5 million in compensation in 2024, which was recognized as other income.

Unit: Thousand

Item	2024	2023	Growth Rate
Operating cost	1,113,073	853,836	30.4%
Operating expense	212,380	190,023	11.8%
Non-operating expense	34,136	24,629	38.6%

Description:

In the fourth quarter of 2023, we resumed shipments of antidepressant to our largest customer. Sales continued to grow in 2024, making it the fifth-largest product with a 13% share. However, due to market competition, the selling price continued to decline, impacting the gross profit margin for 2024. Additionally, with the full restoration of all production lines, depreciation expenses increased by NT\$89 million compared to the previous year, significantly raising operating costs.

Operating expenses generally increased in line with revenue growth.

Other expenses came from the operating losses of the investees, Framosa and HoneyBear, totally recognizing NT\$23 million based on the shareholdings, followed by interest expense.

Analysis of profitability:

Item		2024	2023
Profitability	Return On Assets(ROA) (%)	7.8	5.1
	Return On Equity (ROE) (%)	10.1	6.8
	Profit Margin(%)	35	24
	Earnings Per Share (EPS) (NT\$)	4.47	2.7

Description:

Operating income continued to grow in 2024, but a significant part of overall net income came from non-operating activities.

(4) Situations of research and development

Due to the gradual implementation of carbon fees and carbon tariffs in various countries, our R&D team continues to optimize the production process of existing products such as Pentobarbital to enhance energy efficiency and waste reduction. Additionally, for the recently developed glaucoma drug, Brinzolamide, and Cannabidiol (CBD), the R&D department is continuously reviewing and improving the production processes. Furthermore, we are developing the downstream Benserazide from the intermediate PGA to expand our product line in Parkinson's disease treatment.

Through our investment in Honeybear, we have entered the field of antibody drugs and supply its chemical linker, UDP-Glc-NAz. As their new drug development progresses, we will proceed with scaling up production accordingly. Moreover, in 2024, we secured a U.S. new drug development client, and the related projects will be a key focus for our R&D department in 2024 and 2025. It is expected to contribute significantly to 2025 revenue.

II. Annual business plan overview of 2025

(1) Business policy

The business policy in the future:

1. Maintain close relationships with customers, build up the connections with medications' originators and enhance the capacity utilization of Luzhu and Guanyin Plants.
2. To strengthen operational resilience by adding Guanyin plant and expand CDMO businesses.
3. Implement circular economy and energy efficiency as well as carbon reduction, contributing to the sustainability of the earth.

(2) Expected sales volume and its basis

1. Expected sales volume

Item	Sales volume (Tons)
API	346
Intermediate	67
Others	225
Total	638

2. Sales basis

The expected sales volume in the above chart is based on the company's 2025 Annual Budget approved by the board of directors. The estimation is mainly based on the demands from customers. The sales revenue is expected to grow compared with the previous year.

(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 company's 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 demands, SCI develops manufacturing processes, customizing 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

In the fourth quarter of 2024, we received the fourth insurance compensation payment, completing the property insurance claim for the fire incident. Over the past four years, we had received a total of NT\$1.96 billion in compensation. Although a significant portion of this amount was recorded as non-operating incomes over the past three years, it was still insufficient to fully cover the costs of rebuilding the Luzhu plant. The substantial capital expenditures for reconstruction pushed the 2024 depreciation expense to NT\$240 million, double the pre-disaster amount, negatively impacting the gross profit margin. The Guanyin plant is expected to begin trial production in the second half of the year, first undergoing equipment qualification and GMP inspection by the Ministry of Health and Welfare. Subsequently, regulatory approvals for drug certification changes in various countries and customer audits must be completed. As a result, the plant's capacity utilization will be limited for the two years, further compressing product gross margins and affecting overall business performance. As outlined in the corporate value enhancement plan approved by the board in 2024, our top priority in the coming years is to improve capacity utilization to enhance gross margins. In terms of product expansion, we successfully registered the veterinary drug Pimobendan with the U.S. FDA and the EU EDQM in 2024. Additionally, the Brinzolamide ASMF (Active Substance Master File) was registered with the European Medicines Agency (EMA). In February 2024, we obtained GMP certification from the Brazilian Health Regulatory Agency for nine active pharmaceutical ingredients (APIs). Looking ahead to 2025, we anticipate that our client will successfully obtain UK drug approval for an Alzheimer's treatment. The dementia market remains largely untapped, with existing drugs facing challenges such as high costs and significant side effects. Our client's drug holds clear advantages in both aspects. Furthermore, our investment in Framosa will enter mass production and operations in 2025. Circular economy are recognized as a key sustainable economic activity in many countries, and we expect Framosa to help transform the chemical pharmaceutical industry toward a low-carbon economy, aligning with the national goal of achieving net-zero emissions by 2025.

Our current supply capacity remains sufficient and stable. However, market competition is becoming increasingly intense. India's pharmaceutical industry, leveraging its large population and economic growth, has demonstrated strong competitiveness. Meanwhile, Chinese pharmaceutical companies, after large-scale capacity expansion, are now facing economic slowdown and overcapacity issues, putting pressure on the global market. Additionally, in 2024, the U.S. passed the BIOSECURE Act, which imposes restrictions on companies from China and other countries, limiting their participation in the U.S. supply chain and market collaborations. The act enforces strict data security and supply chain transparency requirements, raising the compliance standards for businesses. We

believe that these restrictions on Chinese companies create opportunities for Taiwanese firms to expand in the market. The U.S. is a key market that we are eager to develop, and we will focus on understanding market demands while adapting to policy and regulatory changes. In this highly competitive environment, we aim to identify new growth opportunities.

The verification and qualification of the reconstructed machinery and equipment had been completed. Following reviews by the Ministry of Health and Welfare in May 2023 and April 2024, the GMP compliance evaluation had also been finalized. Additionally, for the new products (Adenine, Pimobendan, and Buprenorphine) produced at the pilot plant, the Ministry of Health and Welfare conducted a GMP inspection in November 2024, with no major deficiencies reported. Several active pharmaceutical ingredients and intermediates had been successfully manufactured at the reconstructed facility, with process validation completed. Customers had also conducted on-site and remote audits, totaling 31 inspections in 2024, all with satisfactory results. Furthermore, the ISO 9001 audit in December 2024 found no non-conformities, demonstrating the effective operation of both the GMP and ISO quality systems. Data integrity remains a key focus for regulatory agencies and customers worldwide. To further enhance compliance with data integrity regulations, the in-process laboratory is set to implement the same management system as the QC laboratory by the end of 2025, strengthening adherence to relevant regulations. In the second half of 2025, the quality management system will introduce an online reporting system for quality incidents to improve record-keeping and tracking efficiency. Additionally, nitrosamine impurities in APIs remain a critical issue. We have successfully developed and validated analytical methods for three APIs, ensuring they meet regulatory standards. Moving forward, we will continue developing methods and conducting testing for all APIs with potential nitrosamine impurities.

The global pharmaceutical market is undergoing a profound transformation driven by technological advancements, with the application and integration of new technologies reshaping the industry landscape. Antibody-drug conjugates (ADCs), as a leading innovation in therapeutics, combine the targeted specificity of antibodies with the potent cytotoxicity of chemotherapy drugs, demonstrating exceptional efficacy in cancer treatment. Meanwhile, GLP-1 (Glucagon-Like Peptide-1) is rapidly emerging as a core product in the chronic disease management market due to its groundbreaking progress in diabetes and obesity treatment. Its market size and application scope continue to expand with the development of next-generation long-acting formulations and oral dosage forms.

The advancement of artificial intelligence (AI) technology is not only shortening the

timeline for new drug development but also enhancing clinical trial success rates through data analysis and simulation techniques. In the field of precision medicine, AI-assisted drug design efficiently identifies potential therapeutic targets, accelerating the development of ADC therapies. Overall, the pharmaceutical industry is becoming increasingly competitive. Companies must continuously innovate in response to technological advancements to adapt to the rapidly evolving business landscape. We will closely monitor market trends to identify potential business opportunities.

Finally,

Wish you all happiness, health, and safety.

Chairman : Wei-Chyun Wong

General Manager : Wen-Chin Chou

Accounting Manger : Wen-Chen Yang

(Attachment 2)

Independent Auditors' Report

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

Opinion

We have audited the financial statements of SCI Pharmtech, Inc. ("the Company"), which comprise the balance sheet as of December 31, 2024 and 2023, the statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

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

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report .

1. Inventory valuation

Please refer to Note 4(g) and Note 5 of the 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 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 Company estimates the net realizable value of inventory. If there were no objective information regarding the current sales price available for reference, the Company 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 Company'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 financial statements, for the accounting policy of revenue recognition for operating revenue recognition.

Description of key audit matters:

The Company's main products are the manufacture of active pharmaceutical ingredients, and intermediates, etc. The Company'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;
- Checking the vouchers related to sales revenue;
- 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 Company's operating revenue recognition.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Hsin, Yu-Ting and Huang, Keng-Chia.

KPMG

Taipei, Taiwan (Republic of China)
March 10, 2025

Notes to Readers

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

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

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 balance sheets as of December 31, 2024 and 2023, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material 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, 2024 and 2023, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and 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 audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis 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. We have determined the matters described below to be the key audit matters to be communicated in our report.

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(q) 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;
- Checking the vouchers related to sales revenue;
- 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.

Other Matter

SCI Pharmtech Inc. has additionally prepared its parent-company-only financial statements as of and for the years ended December 31, 2024 and 2023, on which we have issued an unmodified opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and 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 Hsin, Yu-Ting and Huang, Keng-Chia.

KPMG

Taipei, Taiwan (Republic of China)
March 10, 2025

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 2024 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 10, 2025

(English Translation of Financial Statements Originally Issued in Chinese)
SCI PHARMTECH, INC.

Statements of Comprehensive Income

For the years ended December 31, 2024 and 2023

(expressed in thousands of New Taiwan dollars, except for earnings per share)

		2024		2023	
		Amount	%	Amount	%
4110	Operating revenue (Notes 6(s) and 7)	\$ 1,523,738	100	1,204,159	100
5110	Operating costs (Notes 6(e), 6(n) and 12)	1,113,073	73	853,836	71
5900	Gross profit	410,665	27	350,323	29
Operating expenses (Notes 6(l), 6(n), 6(q) and 12):					
6100	Selling expenses	74,152	5	61,736	5
6200	Administrative expenses	93,371	6	80,032	7
6300	Research and development expenses	42,680	3	49,094	4
		210,203	14	190,862	16
6900	Net operating income	200,462	13	159,461	13
Non-operating income and expenses:					
7101	Interest income	7,961	-	3,380	-
7130	Dividend income	1,950	-	2,720	-
7190	Other income (Notes 6(u), 7 and 10)	440,265	29	213,803	18
7235	Gains (losses) on financial assets at fair value through profit or loss	3,616	-	(1,872)	-
7510	Interest expense (Notes 6(l) and 7)	(6,876)	-	(7,582)	(1)
7590	Miscellaneous disbursements	(4,864)	-	(2,044)	-
7610	Losses on disposals of property, plant and equipment	-	-	(584)	-
7630	Foreign exchange gains (losses), net	22,597	1	2,369	-
7775	Share of loss of associates and joint ventures accounted for using equity method, net	(18,254)	(1)	(5,461)	-
7670		446,395	29	204,729	17
7900	Profit before tax	646,857	42	364,190	30
7950	Less: Income tax expenses (Note 6(o))	112,179	7	69,469	6
8200	Profit	534,678	35	294,721	24
8300	Other comprehensive income:				
8310	Items that will not be reclassified to profit or loss :				
8311	Gains (losses) on remeasurements of defined benefit plans (Note 6(n))	8,817	-	(3,321)	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(15,387)	(1)	204,683	17
8349	Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss (Note 6(o))	1,763	-	(664)	-
8300	Other comprehensive income, net	(8,333)	(1)	202,026	17
8500	Total comprehensive income	\$ 526,345	34	496,747	41
Earnings per share (Note 6(r)):					
9750	Basic earnings per share (NTD)	\$ 4.47		2.70	
9850	Diluted earnings per share (NTD)	\$ 4.46		2.69	

See accompanying notes to financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
SCI PHARMTECH, INC.

Statements of Changes in Equity
For the years ended December 31, 2024 and 2023
(expressed in thousands of New Taiwan dollars)

	Ordinary shares	Capital surplus	Retained earnings			Other equity interests Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Total equity
			Legal reserve	Special reserve	Unappropriated retained earnings		
Balance at January 1, 2023	\$ 953,824	1,357,127	431,874	48,929	892,197	(54,727)	3,629,224
Profit for the year ended December 31, 2023	-	-	-	-	294,721	-	294,721
Other comprehensive income for the year ended December 31, 2023	-	-	-	-	(2,657)	204,683	202,026
Total comprehensive income for the year ended December 31, 2023	-	-	-	-	292,064	204,683	496,747
Appropriation and distribution of retained earnings:							
Legal reserve appropriated	-	-	30,561	-	(30,561)	-	-
Special reserve appropriated	-	-	-	5,798	(5,798)	-	-
Cash dividends of ordinary shares	-	-	-	-	(23,846)	-	(23,846)
Stock dividends of ordinary shares	119,228	-	-	-	(119,228)	-	-
Changes in equity of associates and joint ventures accounted for using equity method	-	-	-	-	(670)	-	(670)
Capital increase by cash	120,000	837,600	-	-	-	-	957,600
Share-based payments transaction	-	18,720	-	-	-	-	18,720
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	124,499	(124,499)	-
Capital increased by employee remunerations	2,035	20,143	-	-	-	-	22,178
Balance at December 31, 2023	1,195,087	2,233,590	462,435	54,727	1,128,657	25,457	5,099,953
Profit for the year ended December 31, 2024	-	-	-	-	534,678	-	534,678
Other comprehensive income for the year ended December 31, 2024	-	-	-	-	7,054	(15,387)	(8,333)
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	541,732	(15,387)	526,345
Appropriation and distribution of retained earnings:							
Legal reserve appropriated	-	-	41,589	-	(41,589)	-	-
Reversal of special reserve	-	-	-	(54,727)	54,727	-	-
Cash dividends of ordinary shares	-	-	-	-	(149,387)	-	(149,387)
Changes in equity of associates and joint ventures accounted for using equity method	-	1,396	-	-	(1,375)	-	21
Balance at December 31, 2024	\$ 1,195,087	2,234,986	504,024	-	1,532,765	10,070	5,476,932

See accompanying notes to financial statements.

(English Translation of Financial Statements Originally Issued in Chinese)
SCI PHARMTECH, INC.

Statements of Cash Flows

For the years ended December 31, 2024 and 2023

(expressed in thousands of New Taiwan dollars)

	2024	2023
Cash flows from (used in) operating activities:		
Profit before tax	\$ 646,857	364,190
Adjustments for:		
Adjustments to reconcile profit (loss):		
Depreciation expense	227,070	138,442
Amortization expense	8,382	8,435
Net (profit) loss on financial assets at fair value through profit or loss	(3,616)	1,872
Interest expense	6,876	7,582
Interest income	(7,961)	(3,380)
Dividend income	(1,950)	(2,720)
Share-based payments transactions	-	18,720
Share of loss of subsidiaries, associates and joint ventures accounted for using equity method	18,254	5,461
Losses from disposal of property, plant and equipment	-	584
Reversal of provisions for losses on major disasters	-	(373)
Others	(4)	-
Total adjustments to reconcile profit	247,051	174,623
Changes in operating assets and liabilities:		
Decrease (increase) in notes and accounts receivable	17,855	(133,804)
Increase in inventories	(91,364)	(16,103)
Decrease in other receivables and other current assets	28,060	5,923
Increase (decrease) in notes and accounts payable	14,186	(4,385)
Increase in contract liabilities	56,556	6,594
Increase (decrease) in other payables	23,809	(104,392)
Decrease in provisions	(12,047)	(81,953)
(Decrease) increase in other current liabilities	(7,273)	6,127
Decrease in provision for employee benefits, non-current	(760)	(1,315)
Total changes in operating assets and liabilities	29,022	(323,308)
Total adjustments	276,073	(148,685)
Cash flow from operations	922,930	215,505
Dividends received	2,492	2,720
Interest received	7,961	3,380
Interest paid	(6,876)	(7,582)
Income taxes paid	(72,314)	(4,928)
Net cash flows from operating activities	854,193	209,095
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	-	(3,981)
Proceeds from disposal of financial assets at fair value through other comprehensive income	-	178,573
Acquisition of financial assets at fair value through profit or loss	(80,230)	-
Proceeds from disposal of financial assets at fair value through profit or loss	62,470	6,675
Acquisition of investments accounted for using equity method	(35,000)	-
Increase in prepayments for investments	(9,656)	-
Acquisition of property, plant and equipment	(867,468)	(873,601)
Increase in refundable deposits	(297)	(110)
Increase in prepayments of equipment	(79,170)	(155,759)
Net cash flows used in investing activities	(1,009,351)	(848,203)
Cash flows from (used in) financing activities:		
(Decrease) increase in short-term borrowings	(174,900)	63,000
Proceeds from long term borrowings	141,786	430,805
Repayments of long-term borrowings	(26,250)	-
Increase in guarantee deposits received	228	-
Payment of lease liabilities	(3,411)	(2,923)
Cash dividends paid	(149,387)	(23,846)
Proceeds from issuing shares	-	957,600
Net cash flows (used in) from financing activities	(211,934)	1,424,636
Net (decrease) increase in cash and cash equivalents	(367,092)	785,528
Cash and cash equivalents at beginning of period	935,370	149,842
Cash and cash equivalents at end of period	\$ 568,278	935,370

See accompanying notes to financial statements.

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

SCI PHARMTECH, INC. AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2024 and 2023

(expressed in thousands of New Taiwan dollars)

		December 31, 2024		December 31, 2023				December 31, 2024		December 31, 2023	
		Amount	%	Amount	%			Amount	%	Amount	%
Assets						Liabilities and Equity					
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (note 6(a))	\$ 582,382	8	942,057	14	2100	Short-term borrowings (note 6(j))	\$ 100	-	175,000	3
1110	Current financial assets at fair value through profit or loss (note 6(b))	110,374	1	88,998	1	2170	Notes and accounts payable	58,437	1	44,251	1
1170	Notes and accounts receivable, net (notes 6(d) and 6(t))	289,514	4	307,369	5	2130	Current contract liabilities (note 6(t))	94,923	1	38,367	1
1206	Other receivables	-	-	151	-	2200	Other payables (note 6(l))	193,349	3	169,538	3
1310	Inventories, net (note 6(e))	620,897	9	529,533	8	2213	Payables on equipment and contract costs	155,325	2	68,840	1
1470	Other current assets	<u>57,220</u>	<u>1</u>	<u>85,131</u>	<u>1</u>	2230	Current tax liabilities	85,251	1	11,536	-
		<u>1,660,387</u>	<u>23</u>	<u>1,953,239</u>	<u>29</u>	2250	Current provisions (note 6(n))	17,011	-	29,058	-
						2280	Current lease liabilities (note 6(m))	2,465	-	1,946	-
Non-current assets:						2300	Other current liabilities	4,078	-	11,351	-
1518	Non-current financial assets at fair value through other comprehensive income (note 6(c))	81,427	1	96,814	2	2322	Long-term borrowings, current portion (note 6(k))	<u>403,439</u>	<u>6</u>	<u>20,000</u>	<u>-</u>
1550	Investments accounted for using equity method (note 6(f))	156,097	2	144,808	2			<u>1,014,378</u>	<u>14</u>	<u>569,887</u>	<u>9</u>
1600	Property, plant and equipment (notes 6(g), 7 and 8)	4,794,453	67	3,906,993	58	Non-current liabilities:					
1755	Right-of-use assets (note 6(h))	8,780	-	4,772	-	2541	Long-term borrowings (note 6(k))	578,009	8	842,670	13
1761	Investment property, net (notes 6(i) and 7)	228,012	3	228,012	4	2580	Non-current lease liabilities (note 6(m))	6,374	-	2,858	-
1780	Intangible assets	37,765	1	46,147	1	2570	Deferred tax liabilities (note 6(p))	104,453	2	146,000	2
1840	Deferred tax assets (note 6(p))	143,817	2	153,277	2	2640	Provisions for employee benefits, non-current (note 6(o))	11,959	-	21,536	-
1900	Other non-current assets (notes 6(c) and 6(g))	<u>90,043</u>	<u>1</u>	<u>156,679</u>	<u>2</u>	2600	Total other non-current liabilities (notes 6(k) and 7)	<u>8,676</u>	<u>-</u>	<u>7,837</u>	<u>-</u>
		<u>5,540,394</u>	<u>77</u>	<u>4,737,502</u>	<u>71</u>			<u>709,471</u>	<u>10</u>	<u>1,020,901</u>	<u>15</u>
								<u>1,723,849</u>	<u>24</u>	<u>1,590,788</u>	<u>24</u>
						Total liabilities					
						Equity attributable to owners of parent (note 6(q)):					
						3100	Ordinary Shares	1,195,087	17	1,195,087	18
						3200	Capital surplus	2,234,986	31	2,233,590	33
						3310	Legal reserve	504,024	7	462,435	7
						3320	Special reserve	-	-	54,727	1
						3350	Unappropriated retained earnings	1,532,765	21	1,128,657	17
						3400	Other equity interests	<u>10,070</u>	<u>-</u>	<u>25,457</u>	<u>-</u>
								<u>5,476,932</u>	<u>76</u>	<u>5,099,953</u>	<u>76</u>
						Total equity					
						Total liabilities and equity		<u>\$ 7,200,781</u>	<u>100</u>	<u>6,690,741</u>	<u>100</u>
	Total assets	<u>\$ 7,200,781</u>	<u>100</u>	<u>6,690,741</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, 2024 and 2023
(expressed in thousands of New Taiwan Dollars, except for earnings per share)

		<u>2024</u>		<u>2023</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
4110	Operating revenue (notes 6(t) and 7)	\$ 1,523,738	100	1,204,159	100
5110	Operating costs (notes 6(e), 6(o) and 12)	<u>1,113,073</u>	<u>73</u>	<u>853,836</u>	<u>71</u>
5900	Gross profit	<u>410,665</u>	<u>27</u>	<u>350,323</u>	<u>29</u>
Operating expenses (notes 6(m), 6(o), 6(r) and 12):					
6100	Selling expenses	74,152	5	61,736	5
6200	Administrative expenses	95,548	6	79,193	7
6300	Research and development expenses	<u>42,680</u>	<u>3</u>	<u>49,094</u>	<u>4</u>
		<u>212,380</u>	<u>14</u>	<u>190,023</u>	<u>16</u>
6900	Net operating income	<u>198,285</u>	<u>13</u>	<u>160,300</u>	<u>13</u>
Non-operating income and expenses:					
7101	Interest income	8,029	-	3,447	-
7130	Dividend income	1,950	-	2,720	-
7190	Other income (notes 6(v), 7 and 10)	446,511	29	219,983	18
7235	Gains (losses) on financial assets at fair value through profit or loss	3,616	-	(1,872)	-
7510	Interest expense (note 6(m))	(5,540)	-	(6,290)	-
7590	Miscellaneous disbursements	(4,864)	-	(2,044)	-
7610	Losses on disposals of property, plant and equipment	-	-	(584)	-
7630	Foreign exchange gains (losses), net	22,602	1	2,369	-
7770	Share of loss of associates and joint ventures accounted for using equity method, net (note 6(f))	<u>(23,732)</u>	<u>(1)</u>	<u>(13,839)</u>	<u>(1)</u>
		<u>448,572</u>	<u>29</u>	<u>203,890</u>	<u>17</u>
7900	Profit before tax	646,857	42	364,190	30
7950	Less: Income tax expenses (note 6(p))	<u>112,179</u>	<u>7</u>	<u>69,469</u>	<u>6</u>
8200	Profit	<u>534,678</u>	<u>35</u>	<u>294,721</u>	<u>24</u>
8300	Other comprehensive income:				
8310	Item that will not be reclassified to profit or loss:				
8311	Gains (losses) on remeasurements of defined benefit plans (note 6(o))	8,817	-	(3,321)	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(15,387)	(1)	204,683	17
8349	Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss (note 6(p))	<u>1,763</u>	<u>-</u>	<u>(664)</u>	<u>-</u>
8300	Other comprehensive income, net	<u>(8,333)</u>	<u>(1)</u>	<u>202,026</u>	<u>17</u>
8500	Total comprehensive income	<u>\$ 526,345</u>	<u>34</u>	<u>496,747</u>	<u>41</u>
Earnings per share (note 6(s)):					
9750	Basic earnings per share (NTD)	<u>\$ 4.47</u>		<u>2.70</u>	
9850	Diluted earnings per share (NTD)	<u>\$ 4.46</u>		<u>2.69</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, 2024 and 2023
(expressed in thousands of New Taiwan Dollars)

	Equity attributable to owners of parent					Other equity interests	Total equity
	Ordinary shares	Capital surplus	Retained earnings			Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	
			Legal reserve	Special reserve	Unappropriated retained earnings		
Balance at January 1, 2023	\$ 953,824	1,357,127	431,874	48,929	892,197	(54,727)	3,629,224
Profit for the year ended December 31, 2023	-	-	-	-	294,721	-	294,721
Other comprehensive income for the year ended December 31, 2023	-	-	-	-	(2,657)	204,683	202,026
Total comprehensive income for the year ended December 31, 2023	-	-	-	-	292,064	204,683	496,747
Appropriation and distribution of retained earnings:							
Legal reserve appropriated	-	-	30,561	-	(30,561)	-	-
Special reserve appropriated	-	-	-	5,798	(5,798)	-	-
Cash dividends of ordinary shares	-	-	-	-	(23,846)	-	(23,846)
Stock dividends of ordinary shares	119,228	-	-	-	(119,228)	-	-
Changes in equity of associates and joint ventures accounted for using equity method	-	-	-	-	(670)	-	(670)
Capital increase by cash	120,000	837,600	-	-	-	-	957,600
Share-based payments transactions	-	18,720	-	-	-	-	18,720
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	124,499	(124,499)	-
Capital increased by employee remunerations	2,035	20,143	-	-	-	-	22,178
Balance at December 31, 2023	1,195,087	2,233,590	462,435	54,727	1,128,657	25,457	5,099,953
Profit for the year ended December 31, 2024	-	-	-	-	534,678	-	534,678
Other comprehensive income for the year ended December 31, 2024	-	-	-	-	7,054	(15,387)	(8,333)
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	541,732	(15,387)	526,345
Appropriation and distribution of retained earnings:							
Legal reserve appropriated	-	-	41,589	-	(41,589)	-	-
Special reserve appropriated	-	-	-	(54,727)	54,727	-	-
Cash dividends of ordinary shares	-	-	-	-	(149,387)	-	(149,387)
Changes in equity of associates and joint ventures accounted for using equity method	-	1,396	-	-	(1,375)	-	21
Balance at December 31, 2024	\$ 1,195,087	2,234,986	504,024	-	1,532,765	10,070	5,476,932

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, 2024 and 2023

(expressed in thousands of New Taiwan Dollars)

	<u>2024</u>	<u>2023</u>
Cash flows from (used in) operating activities:		
Profit before tax	\$ 646,857	364,190
Adjustments for:		
Adjustments to reconcile profit (loss):		
Depreciation expense	225,410	136,859
Amortization expense	8,382	8,435
Net (profit) loss on financial assets at fair value through profit or loss	(3,616)	1,872
Interest expense	5,540	6,290
Interest income	(8,029)	(3,447)
Dividend income	(1,950)	(2,720)
Share-based payment transactions	-	18,720
Share of loss of associates and joint ventures accounted for using equity method	23,732	13,839
Losses from disposal of property, plant and equipment	-	584
Reversal of provisions for losses on major disasters	-	(373)
Others	3,039	-
Total adjustments to reconcile profit	<u>252,508</u>	<u>180,059</u>
Changes in operating assets and liabilities:		
Decrease (increase) in notes and accounts receivable	17,855	(133,804)
Increase in inventories	(91,364)	(16,103)
Decrease in other receivables and other current assets	28,060	5,707
Increase in contract liabilities	56,556	6,594
Increase (decrease) in notes and accounts payable	14,186	(4,385)
Increase (decrease) in other payables	23,811	(104,301)
Decrease in provisions	(12,047)	(81,953)
(Decrease) increase in other current liabilities	(7,273)	6,127
Decrease in provision for employee benefits, non-current	(760)	(1,315)
Total changes in operating assets and liabilities	<u>29,024</u>	<u>(323,433)</u>
Total adjustments	<u>281,532</u>	<u>(143,374)</u>
Cash flow from operations	928,389	220,816
Interest received	8,029	3,447
Dividends received	1,950	2,720
Interest paid	(5,540)	(6,290)
Income taxes paid	(72,312)	(4,926)
Net cash flows from operating activities	<u>860,516</u>	<u>215,767</u>
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	-	(3,981)
Proceeds from disposal of financial assets at fair value through other comprehensive income	-	178,573
Acquisition of financial assets at fair value through profit or loss	(80,230)	-
Proceeds from disposal of financial assets at fair value through profit or loss	62,470	6,675
Acquisition of investments accounted for using equity method	(35,000)	(18,000)
Acquisition of property, plant and equipment	(867,468)	(873,601)
Increase in refundable deposits	(297)	(110)
Increase in prepayments of investments	(9,656)	-
Increase in prepayments of equipment	(79,170)	(155,759)
Net cash flows used in investing activities	<u>(1,009,351)</u>	<u>(866,203)</u>
Cash flows from (used in) financing activities:		
(Decrease) increase in short-term borrowings	(174,900)	63,000
Proceeds from long-term borrowings	141,786	430,805
Repayments of long-term borrowings	(26,250)	-
Increase in guarantee deposits received	228	-
Payment of lease liabilities	(2,317)	(1,894)
Cash dividends paid	(149,387)	(23,846)
Capital increase by cash	-	957,600
Net cash flows (used in) from financing activities	<u>(210,840)</u>	<u>1,425,665</u>
Net (decrease) increase in cash and cash equivalents	<u>(359,675)</u>	<u>775,229</u>
Cash and cash equivalents at beginning of period	<u>942,057</u>	<u>166,828</u>
Cash and cash equivalents at end of period	<u>\$ 582,382</u>	<u>942,057</u>

See accompanying notes to consolidated financial statements.

(Attachment 5)

B. The policy, standard and combination of directors' remuneration, and the procedures for determining remuneration:

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

(b)Standard: Based on the scale of operations, complexity of operations, and market standards, the company formulates the "salaries and remuneration procedure for directors", and considers the contribution of individual directors to the company's performance, and distributes them reasonably. Considering that the chairman is responsible for the company's development planning, formulating strategic goals and undertaking the overall operating performance, it takes a lot of time and effort and the responsibility is heavy, so a higher reward and reward will be given. In addition, considering that independent directors also serve as members of functional committees, the overall remuneration will be higher than that of general directors.

(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:

Each director, except the Chairman, will be paid a monthly salary of NT\$30,000. This salary and remuneration provision does not apply to directors who concurrently serve as managers of the Company, its subsidiaries, and its parent company. As for the Chairman's portion (including year-end bonus), it must be decided by a separate meeting of the Salary and Remuneration Committee and the Board of Directors.

3. Business Execution Related Expenses:

Except for the Chairman, no other directors will be provided with cars, travel expenses, special expenses, travel expenses, various allowances, etc.; however, if a business trip is required for the company's operations, the company should pay for the air tickets and accommodation expenses reported by the directors; the Chairman's car-related expenses must also be resolved by the Salary and Remuneration Committee and the Board of Directors.

(d) The procedures for deciding remuneration:

On March 10, 2025, the remuneration of NT\$5,500,000 equal to 0.8% of the company's 2024 profit was approved by the remuneration committee and then the board of directors.

The Company completed the performance evaluation of directors on January 5, 2025, (Please refer to page 29) and took this assessment result into consideration for the distribution of directors' remuneration. Important evaluation items include directors' attendance rate, familiarity and understanding of proposals, and whether constructive suggestions are provided.

(e) Future Risks:

Directors' remuneration is highly linked to operating performance, and the rest of the payment is fixed and controllable, so there is no significant future risk in the assessment.

Remuneration to Directors and Independent Directors

Unit: NT\$ / Thousand Shares

Title	Name	Director's remuneration								Summation of A , B , C , D, and a % of After Tax Income	
		Remuneration (A)		Retirement pension(B)		Director's Remuneration (C)		Business execution fees (D)		SCI	All companies listed in this Financial Report
		SCI	All companies listed in this Financial Report	SCI	All companies listed in this Financial Report	SCI	All companies listed in this Financial Report	SCI	All companies listed in this Financial Report		
Chairman	Wei-Chyun Wong	5,076,806	5,076,806	None	None	2,500,000	2,500,000	None	None	7,576,806 1.42%	7,576,806 1.42%
Director	Shiang-Li Chen	None	None	None	None	450,000	450,000	None	None	450,000 0.08%	450,000 0.08%
Director (old)	Mercuries & Associates Holding, Ltd. Institutional representative : Aurora Chen	150,000	150,000	None	None	None	None	None	None	150,000 0.03%	150,000 0.03%
Director (new)	Mercuries & Associates Holding, Ltd.	None	None	None	None	450,000	450,000	None	None	450,000 0.08%	450,000 0.08%
	Institutional representative : Chin-Hsin Hsu	None	None	None	None	None	None	None	None	None	None
Director	Mercuries & Associates Holding, Ltd.	None	None	None	None	450,000	450,000	None	None	450,000	450,000

										0.08%	0.08%
	Institutional representative : Wen-Chih Chou	None	None	None	None	None	None	None	None	None	None
Independent Director	Te-cheng Tu	360,000	360,000	None	None	550,000	550,000	None	None	910,000 0.17%	910,000 0.17%
Independent Director	Chia-Chun Jay Chen	360,000	360,000	None	None	550,000	550,000	None	None	910,000 0.17%	910,000 0.17%
Independent Director	Vincent Wang	360,000	360,000	None	None	550,000	550,000	None	None	910,000 0.17%	910,000 0.17%

Title	Name	Remuneration to Directors Also Serving as Company Employees								Summation of A , B , C , D , E , F , G, and a % of After Tax Income		Receives remuneration from other non-subsidiary companies that the Company has invested in or parent company
		Salary, Bonuses, and Special Allowance (E)		Retirement pension (F)		Employee remuneration (G)				SCI	All companies listed in this Financial Report	
		SCI	All companies listed in this Financial Report	SCI	All companies listed in this Financial Report	Cash Bonuse	Stock Bonuse	Cash Bonuse	Stock Bonuse			
Chairman	Wei-Chyun Wong	None	None	None	None	None	None	None	None	7,576,806	7,576,806	1,980,000
Director	Shiang-Li Chen	None	None	None	None	None	None	None	None	450,000	450,000	11,790,000
Director (old)	Mercuries & Associates Holding, Ltd. Institutional representative : Aurora Chen	None	None	None	None	None	None	None	None	150,000	150,000	None
Director (new)	Mercuries & Associates Holding, Ltd.	None	None	None	None	None	None	None	None	450,000	450,000	None

	Institutional representative : Chin-Hsin Hsu	None	None	None	None	None	None	None	None	None	None	8,261,000
Director	Mercuries & Associates Holding, Ltd.	None	None	None	None	None	None	None	None	450,000 0.08%	450,000 0.08%	None
	Institutional representative : Wen-Chih Chou	4,644,282	4,644,282	108,000	108,000	1,925,000	None	1,925,000	None	6,677,282 1.25%	6,677,282 1.25%	450,000
Independent Director	Te-cheng Tu	None	None	None	None	None	None	None	None	910,000 0.17%	910,000 0.17%	40,000
Independent Director	Chia-Chun Jay Chen	None	None	None	None	None	None	None	None	910,000 0.17%	910,000 0.17%	None
Independent Director	Vincent Wang	None	None	None	None	None	None	None	None	910,000 0.17%	910,000 0.17%	None

1. Please explain the Independent Directors' remuneration policies, procedures, standards and structure, as well as their relation to the Independent Directors' responsibilities, risks, time spent, remuneration, and other factors: : Please refer to page 24-25.

2. In addition to the disclosure in the above table, Director remunerations earned by providing services (e.g. providing consulting services as a non-employee) to the company and all consolidated entities in the financial report of the most recent year: NT\$ 0.

(Attachment 6)

Significant transactions with related parties :

(expressed in thousands of NTD)

Name of related party	Relationship with the Company	Transactions	Amount	Others
Framosa Co., Ltd	The associated of the Company	The company rented out land and laboratory for related party.	\$6,860	Guarantee deposits received: \$1,228
Framosa Co., Ltd	The associated of the Company	Wastewater treatment Equipment Contract Amount : \$248,818(excluding tax)	\$101,021	
Framosa Co., Ltd	The associated of the Company	Guarantees	\$400,000	

SCI PHARMTECH, INC.
**Comparison Table of Amended Articles for Rules of Procedure
for Board of Directors Meetings**

Content of Article after Amendment	Content of Article before Amendment	Description
Article 4 : Proposal consulting and materials preparing 4.1 The designated unit responsible for the board meetings of this Corporation shall be <u>F&A Division</u> . (Omitted below)	Article 4 : Proposal consulting and materials preparing 4.1 The designated unit responsible for the board meetings of this Corporation shall be <u>F&A Department</u> . (Omitted below)	Updated according to the current status, changing the F&A Department to the F&A Division.
Article 8 : Reference materials, non-voting participants 8.1 When a board meeting is held, the <u>F&A Division</u> shall furnish the attending directors with relevant materials for ready reference.	Article 8 : Reference materials, non-voting participants 8.1 When a board meeting is held, the <u>F&A Department</u> shall furnish the attending directors with relevant materials for ready reference.	Updated according to the current status, changing the F&A Department to the F&A Division.
Article 18 : (Omitted above) <u>The 12th amendment was approved by the board of directors on Jun. 13, 2024.</u>	Article 18 : (Omitted above)	Added revision frequency and dates.

SCI PHARMTECH, INC.
**Comparison Table of Amended Articles for The Codes of
Ethical Conduct**

Content of Article after Amendment	Content of Article before Amendment	Description
<p>Article 2 : Content and Scope (2.1 to 2.6 omitted.)</p> <p>2.7 Encouraging reporting on illegal or unethical activities :</p> <p>2.7.1 This Corporation has established a specific reporting system in the "Code of Integrity Management", which allows anonymous reporting, has an employee suggestion box, and provides complaint channels (e-mail mailbox and telephone) on the website. If an employee suspects in good faith or discovers a violation of the work rules, these codes and government regulations, he or she should sign and list the facts found, and contact the head of the finance and administration <u>division</u> or the head of internal auditing in the above-mentioned manner.</p> <p>(Omitted below)</p>	<p>Article 2 : Content and Scope (2.1 to 2.6 omitted.)</p> <p>2.7 Encouraging reporting on illegal or unethical activities :</p> <p>2.7.1 This Corporation has established a specific reporting system in the "Code of Integrity Management", which allows anonymous reporting, has an employee suggestion box, and provides complaint channels (e-mail mailbox and telephone) on the website. If an employee suspects in good faith or discovers a violation of the work rules, these codes and government regulations, he or she should sign and list the facts found, and contact the head of the finance and administration <u>department</u> or the head of internal auditing in the above-mentioned manner.</p> <p>(Omitted below)</p>	<p>Updated according to the current status, changing the F&A Department to the F&A Division.</p>
<p>Article 6 :</p> <p>These codes were formulated on Apr. 28, 2005.</p> <p>The first amendment was made on Apr. 13, 2010.</p> <p>The second amendment was made on Feb. 24, 2012.</p> <p>The third amendment was made on Mar. 13, 2015.</p> <p>The fourth amendment was made on Nov. 6, 2020.</p> <p><u>The fifth amendment was made on Jun. 13, 2024.</u></p>	<p>Article 6 :</p> <p>These codes were formulated on Apr. 28, 2005.</p> <p>The first amendment was made on Apr. 13, 2010.</p> <p>The second amendment was made on Feb. 24, 2012.</p> <p>The third amendment was made on Mar. 13, 2015.</p> <p>The fourth amendment was made on Nov. 6, 2020.</p>	<p>Added revision frequency and dates.</p>

(Attachment 9)

SCI PHARMTECH, INC.
**Comparison Table of Amended Articles for Ethical Corporate
Management Best Practice Principles**

Content of Article after Amendment	Content of Article before Amendment	Description
Article 19 : Guidelines and Procedures (Omitted above) 4. Procedures for offering charitable donations or sponsorship : (i) Charitable donations or sponsorships provided by this Corporation should be submitted to the <u>President</u> for approval. However, if the amount exceeds NT\$1,000,000, it should submit written information to the board of directors for approval. (Omitted below)	Article 19 : Guidelines and Procedures (Omitted above) 4. Procedures for offering charitable donations or sponsorship : (i) Charitable donations or sponsorships provided by this Corporation should be submitted to the <u>CEO</u> for approval. However, if the amount exceeds NT\$1,000,000, it should submit written information to the board of directors for approval. (Omitted below)	Updated according to the current status.
<u>F&A Division</u>	<u>F&A Department</u>	Updated according to the current status, changing all instances of "F&A Department" to "F&A Division" in the Ethical Corporate Management Best Practice Principles.
Article 27 These principles were formulated on Aug. 24, 2012. The first amendment was made on Dec. 30, 2014. The second amendment was made on Mar. 29, 2017. The third amendment was made on Mar. 13, 2020. <u>The fourth amendment was made on Jun. 13, 2024.</u>	Article 27 These principles were formulated on Aug. 24, 2012. The first amendment was made on Dec. 30, 2014. The second amendment was made on Mar. 29, 2017. The third amendment was made on Mar. 13, 2020.	Added revision frequency and dates.

(Attachment 10)

Candidate List for Director

No.	Name	Number of Shares (Unit: share)	Education	Major Experience	Position
1	Wong, Wei-Chyun	670,560	Ph.D. in Chemistry, University of Pennsylvania	Researcher of ITRI General Manager of SCI Pharmtech, Inc.	Chairman of SCI Pharmtech, Inc. Chairman and General Manager of Yushan Pharmaceuticals Inc..
2	Chen, Shiang-Li	--	MBA, Georgetown University	Chairman of Mercuries & Associates Holding, Ltd.	Chairman of Mercuries & Associates Holding, Ltd.
3	Mercuries & Associates Holding, Ltd. representative: Hsu, Chin-Hsin	35,590,777	Master of Laws, Northwestern University, USA	Judge of Keelung District Court Partner lawyer of Wanguo Law Firm	Attorney General of Mercuries & Associates. Ltd.
4	Mercuries & Associates Holding, Ltd. representative: Chou, Wen-Chih	35,590,777	Ph.D. in Chemistry, National Taiwan University	Researcher of DCB Factory Chief of SCI Pharmtech, Inc.	General Manager of SCI Pharmtech, Inc. Director of Yushan Pharmaceuticals Inc..

Candidate List for Independent Director

No	Name	Number of Shares (Unit: hare)	Education	Major Experience	Position	Reason for Nomination of an Independent Director Who Has Served for Three Consecutive Terms:
1	Chen, Chia-Jun	--	Ph.D. in Chemistry, Harvard University	Professor, National Taiwan Normal University	Chair Professor, National Taiwan Normal University	He has been teaching at the Normal University for over 23 years and was honored as one of the World's Top 2% Scientists (2020) with remarkable academic

						achievements. He is an outstanding and distinguished scholar, who can offer valuable insights for our company's R&D and product strategy.
2	Wang, Wei-Chung	7,352	Master's Degree of Finance and Entrepreneurship Management, Wharton School of the University of Pennsylvania	Director of both Easycard Corp. and Taiwan Sugar Corp. Director of TVCA.	Chairman and President of Sunsino Development Associate Inc. Director of President Securities Investment Trust Corp.	None
3	Chang, Lan-Ching	--	MA in Accounting, Long Island University, U.S.	Chief Operating Officer of Ernst & Young. Senior Vice President of Standard Chartered International Commercial Bank CFO of Yageo Co., Ltd. General Manager of Corporate Planning Office of Taiwan Secom Co., Ltd.	None	None

(Attachment 11)

Details of directors' concurrent positions:

Title	Name	Name of company and title
Chairman of Director	Wong, Wei-Chyun	Director of Energenesis Biomedical CO.,LTD.
Director	Hsu, Chin-Hsin	Independent Director of Orient Europharma Co., Ltd.
Director	Chou, Wen-Chih	Supervisor of HoneyBear Biosciences, Inc.
Independent Director	Wang, Wei-Chung	Director of SUNDER BIOMEDICAL TECH. CO., LTD.

(Attachment 12)

SCI PHARMTECH, INC.
Comparison Table of Amended Articles for Articles of Incorporation of
SCI Pharmtech, Inc.

Content of Article after Amendment	Content of Article before Amendment	Description
<p>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 <u>1/3</u> 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.</p>	<p>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 <u>1/5</u> 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.</p>	<p>According to the "Key Points for the Establishment and Exercise of Powers of the Board of Directors of Listed Companies," starting from 2027, all listed companies shall comply with the requirement that, upon the expiration of the board's term, the number of independent directors must not be less than one-third of the total board seats.</p>
<p>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%, <u>with at least 50% of this amount distributed to frontline employees.</u> 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.</p>	<p>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.</p>	<p>According to the amendment to Article 14 of the Securities and Exchange Act, promulgated by Presidential Order No. 11300069631 on August 7, 2024, the articles of incorporation of listed and OTC-listed companies must explicitly specify that a certain percentage of annual earnings shall be allocated for adjusting salaries or distributing compensation to frontline employees.</p>
<p>Article 25:</p>	<p>Article 25:</p>	<p>Added revision</p>

(Attachment 12)

SCI PHARMTECH, INC.

Comparison Table of Amended Articles for Articles of Incorporation of
SCI Pharmtech, Inc.

Content of Article after Amendment	Content of Article before Amendment	Description
(Omitted above) <u>: the 29th amendment was made on</u> <u>May 26, 2025.</u>	(Omitted above)	frequency and dates.

Articles of Incorporation of SCI Pharmtech, Inc.

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:

- C802041 Manufacture of Drugs and Medicines
- F108021 Wholesale of Western Pharmaceutical
- F208021 Retail Sale of Western Pharmaceutical
- C802060 Veterinary Drug Manufacturing
- F107070 Wholesale of Veterinary Drugs
- F207070 Retail Sale of Veterinary Drugs
- C802100 Cosmetics Manufacturing
- F108040 Wholesale of Cosmetics
- F208040 Retail Sale of Cosmetics
- CF01011 Medical Devices Manufacturing
- F108031 Wholesale of Medical Devices
- F208031 Retail Sale of Medical Apparatus
- C802990 Other Chemical Products Manufacturing
- F107990 Wholesale of Other Chemical Products
- F207990 Retail Sale of Other Chemical Products
- F401010 International Trade
- I103010 Enterprise Management Consultancy
- IC01010 Medicine Inspection
- C801030 Precision Chemical Material Manufacturing
- IG01010 Biotechnology Services
- IG02010 Research and Development Service
- H703100 Real Estate Leasing
- ZZ99999 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\$1.6 billion, which is divided into 160 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 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 depository enterprise and follow the regulations of that enterprise.

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. 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.

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

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; the remuneration of directors shall be determined by the Board of Directors, taking into account their level of participation in the operation of the company and the value of their contribution, and referring to domestic and international industry standards.

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; the 26th amendment was made on June 21, 2022; the 27th amendment was made on June 19, 2023; the 28th amendment was made on May 30, 2024.

Appendix 2

SCI PHARMTECH, INC.

Rules of Procedure for Board of Directors Meetings

Article 1 : Purpose and basis

To establish a strong governance system and sound supervisory capabilities for this Corporation's board of directors and to strengthen management capabilities, these Rules are adopted pursuant to Article 2 of the Regulations Governing Procedure for Board of Directors Meetings of Public Companies.

Article 2 : Scope

With respect to the board of directors meetings ("board meetings") of this Corporation, the main agenda items, working procedures, required content of meeting minutes, public announcements, and other compliance requirements shall be handled in accordance with the provisions of these Rules.

Article 3 : Convening and notice

- 3.1 The board of directors shall meet at least quarterly.
- 3.2 A notice of the reasons for convening a board meeting shall be given to each director before 7 days via E-mail before the meeting is convened. In emergency circumstances, however, a board meeting may be called on shorter notice.
- 3.3 All matters set forth under Article 12, paragraph 1 of these Rules shall be specified in the notice of the reasons for convening a board meeting. None of those matters may be raised by an extraordinary motion.

Article 4 : Proposal consulting and materials preparing

- 4.1 The designated unit responsible for the board meetings of this Corporation shall be F&A Department.
- 4.2 The unit responsible for board meetings shall draft agenda items and prepare sufficient meeting materials, and shall deliver them together with the notice of the meeting.
- 4.3 A director who is of the opinion that the meeting materials provided are insufficient may request their supplementation by the unit responsible for board meetings. If a director is of the opinion that materials concerning any proposal are insufficient, the deliberation of such proposal may be postponed by a resolution of the board of directors.

Article 5 : Attendance book and attendance by proxy

- 5.1 When a board meeting is held, an attendance book shall be provided for signing-in by attending directors, which shall be made available for future reference.
- 5.2 Directors shall attend board meetings in person. A director unable to attend in person may appoint another director to attend the meeting in his or her place in accordance with this Corporation's articles of incorporation. Attendance by videoconference will be deemed attendance in person.
- 5.3 A director who appoints another director to attend a board meeting shall in each instance issue a proxy form stating the scope of authorization with respect to the reasons for convening the meeting.
- 5.4 The proxy referred to in paragraph 2 may be the appointed proxy of only one person.

Article 6 : Place and time

A board meeting shall be held at the premises and during the business hours of this Corporation, or at a place and time convenient for all directors to attend and suitable for holding board meetings.

Article 7 : Chair and acting chair

7.1 Board meetings shall be convened and chaired by the chairperson of the board. However, with respect to the first meeting of each newly elected board of directors, it shall be called and chaired by the director that received votes representing the largest portion of voting rights at the shareholders meeting in which the directors were elected; if two or more directors are so entitled to convene the meeting, they shall select from among themselves one director to serve as chair.

7.2 In accordance with Article 203, Paragraph 4 or Article 203-1, Paragraph 3 of the Company Act, if the board of directors is convened by more than half of the directors, the directors shall select one person from among themselves to serve as chair.

7.3 When the chairperson of the board is on leave or for any reason unable to exercise the powers of chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson is also on leave or for any reason unable to exercise the powers of vice chairperson, the chairperson shall appoint one of the directors to act. If no such designation is made by the chairperson, the directors shall select one person from among themselves to serve as chair.

Article 8 : Reference materials, non-voting participants

8.1 When a board meeting is held, the F&A Department shall furnish the attending directors with relevant materials for ready reference.

- 8.2 As merited by the content of a proposal to be put forward at a board meeting, personnel from a relevant department or a subsidiary may be notified to attend the meeting as non-voting participants. When necessary, certified public accountants, attorneys, or other professionals retained by this Corporation may also be invited to attend the meeting as non-voting participants and to make explanatory statements, provided that they shall leave the meeting when deliberation or voting takes place.
- 8.3 The chair shall call the board meeting to order at the appointed meeting time and when more than one-half of all the directors are in attendance. If one-half of all the directors are not in attendance at the appointed meeting time, the chair may announce postponement of the meeting time until later the same day, provided that no more than two such postponements may be made. If the quorum is still not met after two postponements, the chair shall reconvene the meeting in accordance with the procedures in Article 3, paragraph 2.
- 8.4 The number of "all directors," as used in the preceding paragraph and in Article 16, paragraph 2, subparagraph 2, shall be counted as the number of directors then actually in office.

Article 9 : Documentation by audio or video

- 9.1 Proceedings of a board meeting shall be recorded in their entirety in audio or video, and the recording shall be retained for a minimum of 5 years. The record may be retained in electronic form.
- 9.2 If any litigation arises with respect to a resolution of a board meeting before the end of the retention period of the preceding paragraph, the relevant audio or video record shall be retained, the provisions of the preceding paragraph do not apply.
- 9.3 Where a board meeting is held by videoconference, the audio or video documentation of the meeting constitutes part of the meeting

minutes and shall be retained for the duration of the existence of this Corporation.

Article 10 : Agenda items

Agenda items for regular board meetings of this Corporation shall include at least the following:

1. Matters to be reported:
 - A. Minutes of the last meeting and action taken.
 - B. Important financial and business matters.
 - C. Internal audit activities.
 - D. Other important matters to be reported.
2. Matters for discussion:
 - A. Items for continued discussion from the last meeting.
 - B. Items for discussion at this meeting.
3. Extraordinary motions.

Article 11 : Discussion of proposals

- 11.1 A board meeting shall follow the agenda given in the meeting notice. However, the agenda may be changed with the approval of a majority of directors in attendance at the board meeting.
- 11.2 Before the conclusion of the agenda and extraordinary motions as set forth in the preceding paragraph, the chair may not declare the meeting closed without the approval of a majority of the directors in attendance at the meeting.
- 11.3 At any time during the course of a board meeting, if the number of directors sitting at the meeting does not constitute a majority of the attending directors, then upon the motion by a director sitting at the meeting, the chair shall declare a suspension of the meeting, in which case Article 8, paragraph 3 shall apply *mutatis mutandis*.

11.4 During the proceedings of the board meeting, if the Chairperson is unable to preside over the meeting due to reasons, or fails to announce the adjournment according to the provisions of the paragraph 2, the appointment of their proxy shall be subject to the provisions of Article 7, Paragraph 3.

Article 12 : Matters requiring discussion at a board meeting

The matters listed below as they relate to this Corporation shall be raised for discussion at a board meeting:

1. The Corporation's business plan.
2. The annual financial report signed or stamped by the chairman, manager and accounting supervisor and the second quarter financial report which must be audited and attested by a certified public accountant (CPA).
3. Adoption or amendment of an internal control system pursuant to Article 14-1 of the Securities and Exchange Act and assessment of the effectiveness of the internal control system.
4. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of any handling procedures for material financial or business transactions, such as the acquisition or disposal of assets, derivatives trading, loans of funds to others, and endorsements or guarantees for others.
5. The offering, issuance, or private placement of equity-type securities.
6. If the board of directors does not have a managing director, the election or dismissal of the chairman.
7. The appointment or discharge of a financial, accounting, or internal audit officer.
8. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief that

is made for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.

9. Any matter that, under Article 14-3 of the Securities and Exchange Act or any other law, regulation, or bylaw, must be approved by resolution at a shareholders meeting or board meeting, or any material matter as may be prescribed by the competent authority.

The term "related party" in subparagraph 8 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means an individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year.

The term "within a 1-year period" in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current board of directors meeting is convened. Amounts already submitted to and passed by a resolution of the board are exempted from inclusion in the calculation.

At least one independent director of this Corporation shall attend the meeting in person. With respect to the matters which must be approved by resolutions at a board meeting as provided in the first paragraph, any and all independent directors shall attend the meeting. Where an independent director is unable to attend the meeting, that independent director shall appoint another independent director to attend the meeting as proxy. If an independent director objects to or expresses reservations about such a matter, it shall be recorded in the board meeting minutes; if an independent director intends to express an objection or reservation but is unable to attend the meeting in person, then unless there is a legitimate reason to do otherwise, that director shall issue a written opinion in advance, which shall be recorded in the board meeting minutes.

Article 12-1 : Principles with respect to the delegation of powers

Except for the matters that should be discussed in the board of directors of the company in Article 12, during the adjournment of directors, the chairman of the board may be authorized to exercise the powers of the board of directors. The authorization content is as follows:

- 12.1 Due to the needs of the company's finance and business, the company may authorize the chairman of the board to handle it in accordance with the relevant regulations and authority according to "Procedures for Acquisition or Disposal of Assets" regulations of this Corporation.
- 12.2 Due to business needs, the chairman may be authorized to sign important contracts on behalf of the company in accordance with the provision of the Company Law.
- 12.3 The determination of the actual issue date of the employee stock option certificate.

Article 13 : Voting-I

- 13.1 When the chair at a board meeting is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call a vote.
- 13.2 When a proposal comes to a vote at a board meeting, if no attending director voices an objection following an inquiry by the chair, the proposal will be deemed approved, its effect is the same as that of voting. If there is an objection following an inquiry by the chair, the proposal shall be brought to a vote.
- 13.3 One voting method for proposals at a board meeting shall be selected by the chair from among those below, provided that when an attending director has an objection, the chair shall seek the opinion of the majority to make a decision:

13.3.1 A show of hands or a vote by voting machine.

13.3.2 A roll call vote.

13.3.3 A vote by ballot.

13.3.4 A vote by a method selected at this Corporation's discretion.

Article 14 : Voting-II and methods for vote monitoring and counting

14.1 Except where otherwise provided by the Securities and Exchange Act and the Company Act, the passage of a proposal at a board meeting shall require the approval of a majority of the directors in attendance at a board of directors meeting attended by a majority of all directors.

14.2 When there is an amendment or 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. If any one among them is passed, the other proposals shall then be deemed rejected, and no further voting on them shall be required.

14.3 If a vote on a proposal requires monitoring and counting personnel, the chair shall appoint such personnel, providing that all monitoring personnel shall be directors.

14.4 Voting results shall be made known on-site immediately and recorded in writing.

Article 15 : Recusal system

15.1 If a director or a juristic person that the director represents is an interested party in relation to an agenda item, the director shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interest of this Corporation, that director may not participate in discussion or voting on that agenda item and shall recuse himself or herself from the discussion or the voting on the item, and may not exercise voting rights as proxy for another director.

15.2 If a director's spouse, second-degree relatives by blood, or a company with a controlling affiliation with the director has an interest in the matter of the meeting in the preceding paragraph, the director shall be deemed to have an interest in the matter.

15.3 Where a director is prohibited by the preceding paragraph from exercising voting rights with respect to a resolution at a board meeting, the provisions of Article 180, paragraph 2 of the Company Act apply mutatis mutandis in accordance with Article 206, paragraph 4 of the same Act.

Article 16 : Meeting minutes and sign-in matters

16.1 Discussions at a board meeting shall be recorded in the meeting minutes, and the minutes shall fully and accurately state the matters listed below:

16.1.1 The meeting session (or year) and the time and place of the meeting.

16.1.2 The name of the chair.

16.1.3 The directors' attendance at the meeting, including the names and the number of directors in attendance, excused, and absent.

16.1.4 The names and titles of those attending the meeting as non-voting participants.

16.1.5 The name of the minute taker.

16.1.6 The matters reported at the meeting.

16.1.7 Agenda items: the method of resolution and the result for each proposal; a summary of the comments made by directors, experts, or other persons; the name of any director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; opinions expressing

objections or reservations at the meeting that were included in records or stated in writing; and any opinion issued in writing by an independent director pursuant to Article 12, paragraph 4.

16.1.8 Extraordinary motions: The name of the mover, the method of resolution and the result, a summary of the comments of any director, expert, or other person; the name of any director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; and their objections or reservations and any recorded or written statements.

16.1.9 Other matters required to be recorded.

16.2 The occurrence of any objection or expression of reservations by an independent director expresses of which there is a record or written statement, with respect to a resolution passed at a board meeting, shall be stated in the meeting minutes and shall be publicly announced and filed on the website of the Market Observation Post System designated by the Financial Supervisory Commission, within 2 days from the date of the meeting.

16.3 The attendance book constitutes part of the minutes for each board meeting and shall be retained for the duration of the existence of this Corporation.

16.4 The minutes of a board meeting shall bear the signature or seal of both the chair and the minute taker, and a copy of the minutes shall be distributed to each director within 20 days after the meeting. The minutes shall be deemed important corporate records and appropriately preserved during the existence of this Corporation.

16.5 The meeting minutes of paragraph 1 may produced and distributed in electronic form.

Article 17 : Procedure of adoption and amendment

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

Article 18

The rules of procedure was established and approved by the board of directors on Mar. 24, 2004.

The first amendment was approved by the board of directors on Dec. 22, 2006.

The second amendment was approved by the board of directors on Apr. 27, 2007.

The third amendment was approved by the board of directors on Mar. 21, 2008.

The fourth amendment was approved by the board of directors on Apr. 13, 2010.

The fifth amendment was approved by the board of directors on Feb. 24, 2012.

The sixth amendment was approved by the board of directors on Nov. 02, 2012.

The seventh amendment was approved by the board of directors on Nov. 08, 2017.

The eighth amendment was approved by the board of directors on Mar. 13, 2020.

The ninth amendment was approved by the board of directors on Nov. 06, 2020.

The tenth amendment was approved by the board of directors on Nov. 10, 2022.

The 11th amendment was approved by the board of directors on Mar. 12, 2024.

SCI PHARMTECH, INC.

The Codes of Ethical Conduct

Article 1 : Purpose of and basis for adoption

These codes are adopted in accordance with the provisions of the Securities and Futures Bureau of the Financial Supervisory Commission of the Executive Yuan dated October 28, 2004 Zhengqiyizi No.0930005101 for the purpose of encouraging directors, and managerial officers of this Corporation (including president, vice presidents, managers of every departments, and other persons authorized to manage affairs and sign documents on behalf of the company) to act in line with ethical standards, and to help interested parties better understand the ethical standards of the company.

Article 2 : Content and Scope

2.1 Prevention of conflicts of interest :

- 2.1.1 Directors should uphold a high degree of self-discipline, and if the proposals listed on the board of directors involve the director himself or the legal person he represents, and if the director himself believes that the resolution of the board of directors should be avoided, he should avoid himself and not participate in the vote, nor to exercise their voting rights on behalf of other directors, and directors are not allowed to support each other.
- 2.1.2 When directors and managers cannot handle official duties in an objective and efficient manner, or when individuals realize that certain important transactions and relationships may cause personal conflicts of interest, at the executive meeting or board meeting, they should proactively explain its potential conflict of interests with the company and make a record of the handling.
- 2.1.3 When directors and managers, based on their position and authority, if they, their spouses or relatives within the second degree participate in or obtain business dealings with the company, they should take the initiative to explain the potential conflict of interest with the company at the board meeting or executive meeting in advance, and make a record of the handling.
- 2.1.4 This Corporation's transactions with related parties, specific companies, and companies belonging to the same group company

shall be handled in accordance with this Corporation's "operational procedures related to financial business between related companies".

2.2 Minimizing incentives to pursue personal gain :

- 2.2.1 Directors and managers should practice the principle of good faith and the duty of fidelity and care. When the company has profit opportunities, it is the responsibility to increase the legitimate and legal interests that the company can obtain.
- 2.2.2 Directors and managers should avoid opportunities to seek personal gain and obtain improper personal benefits through the use of company property and information or through the convenience of their positions.
- 2.2.3 Directors and managers should avoid free competition with the company outside the company because they are aware of the company's internal information and business secrets by participating in the board meeting or executive meeting to make decisions on business execution.

2.3 Confidentiality :

- 2.3.1 Directors and managers shall be obliged to keep confidentiality if they are aware of the company's internal information and business secrets by participating in the executive meeting or the board of directors meeting to make decisions on business execution.
- 2.3.2 Directors and managers shall be obliged to keep confidential the information of the company itself or its purchase (sales) customers, unless it is authorized or required by law.
- 2.3.3 Information that should be kept confidential also includes all unpublished information that may be used or leaked by competitors and cause damage to the company or customers.

2.4 Fair trade : Directors, supervisors, and managerial officers shall treat all suppliers and customers, competitors, and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, or misuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair trading practices.

2.5 Safeguarding and proper use of company assets :

- 2.5.1 All directors and managerial officers have the responsibility to safeguard company assets and to ensure that they can be effectively and lawfully used for official business purposes; any theft, negligence in care, or waste of the assets will all directly impact the company's profitability.

- 2.5.2 This Corporation's asset management handles related matters in accordance with this Corporation's "Asset Management Measures".
- 2.6 Legal compliance : In addition to complying with the company's internal regulations, directors and managers should also abide by the Securities Exchange Law and other laws and regulations as their code of conduct.
- 2.7 Encouraging reporting on illegal or unethical activities :
- 2.7.1 This Corporation has established a specific reporting system in the "Code of Integrity Management", which allows anonymous reporting, has an employee suggestion box, and provides complaint channels (e-mail mailbox and telephone) on the website. If an employee suspects in good faith or discovers a violation of the work rules, these codes and government regulations, he or she should sign and list the facts found, and contact the head of the finance and administration division or the head of internal auditing in the above-mentioned manner.
- 2.7.2 Employees may also report directly to independent directors, managers, internal audit supervisors or other appropriate supervisors.
- 2.7.3 For any employee's report, the company's relevant accepting personnel should do their best to keep it confidential and protect the whistleblower's safety to avoid retaliation.
- 2.8 Disciplinary measures :
- 2.8.1 If directors and managers are involved in violations of relevant government laws and regulations, the relevant departments and committees will pursue criminal, civil liability and damages compensation in accordance with laws and regulations; managers should also be regulated by work rules, and the maximum can be dismissed.
- 2.8.2 When directors and managers violate this code, if they can provide evidence, they can immediately file a complaint, and the relevant supporting materials will be submitted to the executive meeting or board meeting for discussion and final decision.
- 2.8.3 If the court examines the illegal establishment or the decision of the executive meeting or the board of directors meeting violates this code and makes a disposition, the company shall immediately disclose information such as the date of violation, the facts of the violation, the violation of the code, and the handling situation of the person violating the code of ethics on the public information observation station.

Article 3 : Procedures for exemption

Any exemption for directors and managerial officers from compliance with the code of ethical conduct be adopted by a resolution of the board of directors, and that information on the date on which the board of directors adopted the resolution for exemption, objections or reservations of independent directors, and the period of, reasons for, and principles behind the application of the exemption be disclosed without delay on the MOPS.

Article 4 : Method of disclosure

This Corporation shall disclose the code of ethical conduct it has adopted, and any amendments to it, on this Corporation's website, in its annual reports and prospectuses and on the MOPS.

Article 5 : Enforcement

The code of ethical conduct, and any amendments to it, shall enter into force after it has been adopted by the board of directors and submitted to a shareholders meeting.

Article 6 :

These codes were formulated on Apr. 28, 2005.

The first amendment was made on Apr. 13, 2010.

The second amendment was made on Feb. 24, 2012.

The third amendment was made on Mar. 13, 2015.

The fourth amendment was made on Nov. 6, 2020.

The fifth amendment was made on Jun. 13, 2024.

SCI PHARMTECH, INC.

Ethical Corporate Management Best Practice Principles

Article 1 : Purpose and Scope

These Principles are adopted to assist SCI PHARMTECH, INC. (“this Corporation”) and its subsidiaries to foster a corporate culture of ethical management and sound development.

Article 2 : Prohibition of Unethical Conduct

When engaging in commercial activities, directors, managers, employees, and mandataries of this Corporation and persons having substantial control over such companies (“substantial controllers”) shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty (“unethical conduct”) for purposes of acquiring or maintaining benefits.

Parties referred to in the preceding paragraph include civil servants, political candidates, political parties or members of political parties, state-run or private-owned businesses or institutions, and their directors, supervisors, managers, employees or substantial controllers or other stakeholders.

Article 3 : Types of Benefits

“Benefits” in these Principles means any valuable things, including money, endowments, presents, commissions, positions, services, preferential treatment, rebates, facilitating payment, entertainment, dining, or any other item of value in whatever form or name. Benefits received or given occasionally in accordance with accepted social customs and that do not adversely affect specific rights and obligations shall be excluded.

Article 4 : Regulation Compliance

This Corporation shall comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Statute, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/GTSM listing rules, or other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management.

Article 5 : Policy

This Corporation shall abide by the operational philosophies of honesty, transparency and responsibility, base policies on “treating all stakeholders with honesty and integrity, and striving to improve the transparency of business operations; internalizing honesty and integrity as the core value of the enterprise, zero tolerance for dishonest behavior” and obtain approval from the board of directors, and establish good corporate governance and risk control and management mechanism so as to create an operational environment for sustainable development.

Article 6 : Prevention Programs

This Corporation shall in their own ethical management policy clearly and thoroughly prescribe the specific ethical management practices and the programs to forestall unethical conduct ("prevention programs"), including operational procedures, guidelines, and training, and this Corporation shall comply with relevant laws and regulations of the territory where the companies and its subsidiaries are operating.

In the course of developing the procedure, conduct guideline and training of preventing unethical conduct, this Corporation is advised to negotiate with staff, labor unions members, important trading counterparties, or other stakeholders.

Article 7 : Commitment and Implementation

This Corporation shall request their directors and senior management to issue a statement of compliance with the ethical management policy and require in the terms of employment that employees comply with such policy. This Corporation shall clearly specify in their rules, annual reports and on the company website the ethical corporate management policies, and declare it at exhibitions, corporate briefings and other external activities in a timely manner, so that stakeholders can understand the company’s integrity management philosophy.

The commitment by the board of directors and senior management on rigorous and thorough implementation of such policies, and shall carry out the policies in internal management and in commercial activities.

Article 8 : Commercial Activities in a Fair and Transparent Manner

This Corporation shall engage in commercial activities in a fair and transparent manner based on the principle of ethical management.

Prior to any commercial transactions, this Corporation shall take into consideration the legality of their agents, suppliers, clients, or other trading counterparties and whether any of them are involved in unethical conduct, and shall avoid any dealings with persons so involved.

When entering into contracts with their agents, suppliers, clients, or other trading counterparties, this Corporation shall include in such contracts terms requiring compliance with ethical corporate management policy and that in the event the trading counterparties are involved in unethical conduct, this Corporation may at any time terminate or rescind the contracts.

Article 9 : Prohibition of Bribery

When conducting business, this Corporation and their directors, managers, employees, mandataries, and substantial controllers, may not directly or indirectly offer or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders.

Article 10 : Prohibition of Illegal Political Donation

When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, this Corporation and their directors, managers, employees, mandataries, and substantial controllers, shall comply with the Political Donations Act and their own relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.

Article 11 : Prohibition of Improper Donation or Sponsorship

When making or offering donations and sponsorship, this Corporation and their directors, managers, employees, mandataries, and substantial controllers shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.

Article 12 : Prohibition of Unreasonable Presents, Hospitality or Other Improper Benefits

This Corporation and their directors, managers, employees, mandataries, and substantial controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.

Article 13 : Prohibition of Infringement of Intellectual Property Rights (Trade Secrets, Trademarks, Patents, Writings and Others)

This Corporation and their directors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations, the company's internal operational procedures, and contractual provisions concerning intellectual property, and may not use, disclose, dispose, or damage intellectual property or otherwise infringe intellectual property rights without the prior consent of the intellectual property rights holder.

Article 14 : Prohibition of Conducts of Unfair Competition

This Corporation shall engage in business activities in accordance with applicable competition laws and regulations, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

Article 15 : Preventing Products and Services from Damaging the Safety of Its Stakeholders

In the course of research and development, procurement, manufacture, provision, or sale of products and services, this Corporation and their directors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations and international standards to ensure the transparency of information about, and safety of, their products and services. They shall also adopt and publish a policy on the protection of the rights and interests of consumers or other stakeholders, and carry out the policy in their operations, with a view to preventing their products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders.

Where there are sufficient facts to determine that the company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the company shall, in principle, recall those products or suspend the services immediately.

Article 16 : Organization and Responsibility

The directors, managers, employees, mandataries, and substantial controllers of this Corporation shall exercise the due care of good administrators to urge the company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies.

To achieve sound ethical corporate management, the president office of this Corporation is responsible for establishing and supervising the implementation of the ethical corporate management policies and prevention

programs. The president office shall be in charge of the following matters, and shall report to the board of directors on a regular basis (at least once a year):

1. Assisting in incorporating ethics and moral values into the company's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations.
2. Analyzing and assessing on a regular basis the risk of involvement in unethical conduct within the business scope, adopting accordingly programs to prevent unethical conduct, and setting out in each program the standard operating procedures and conduct guidelines with respect to the company's operations and business.
3. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.
4. Promoting and coordinating awareness and educational activities with respect to ethics policy.
5. Developing a whistle-blowing system and ensuring its operating effectiveness.
6. Assisting the board of directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.
7. Prepare and properly preserve the relevant document information such as the integrity management policy and its compliance statement, implementation commitments and implementation status.

Article 17 : Compliance Requirement to Conduct Business

This Corporation and their directors, managers, employees, mandataries, and substantial controllers shall comply with laws and regulations and the prevention programs when conducting business.

Article 18 : Conflict of Interest Avoidance

This Corporation's directors, managers and other interested parties who attend or attend the board of directors shall abide by this Corporation's "Code of Ethical Conduct" to avoid interests.

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

If the director's spouse, second-degree relatives by blood, or a company with which the director has a controlling affiliation, has an interest in the matter of the meeting in the preceding paragraph, the director shall be deemed to have his own interest in the matter.

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

During the execution of the company's business, this Corporation's personnel discover that they have a conflict of interest with themselves, or may make themselves, their spouses, parents, children or their interested parties obtain improper benefits, the personnel shall report relevant matters to the immediate supervisor and this Corporation's designated unit at the same time, and the immediate supervisor should provide appropriate guidance.

The personnel of this Corporation shall not use company resources for business activities outside the company, and shall not affect their work performance by participating in business activities outside the company.

Article 19 : Guidelines and Procedures

1. General normal acceptance Criteria :

- (i) Those complying with the laws and regulations of the place of operation.
- (ii) For domestic (foreign) visits, reception of guests, promotion of business and communication and coordination based on business needs, those who act in accordance with local courtesy, practice or custom, and the amount does not exceed NT\$5,000 per person.

- (iii) Participate in or invite others to hold normal social activities based on normal social etiquette, business purposes or to promote relationships, and the amount does not exceed NT\$5,000 per person.
- (iv) Due to business needs, this Corporation invites customers or be invited to participate in specific business activities, factory visits, etc., and the method of paying the expenses, the number of participants, the level of accommodation and the period of the activities have been specified, and the president has approved in advance.
- (v) Participate in folk festivals that are held publicly and invite the general public to participate.
- (vi) The amount of rewards, assistance, condolences or appreciation from supervisors shall not exceed NT\$6,000.
- (vii) If this Corporation offer or receive money, property or other benefits from people other than relatives or frequent friends, or if others are gifts to most of this Corporation's personnel, the amount should be judged according to the actual cause or general market conditions. The amount shall not exceed NT\$6,000. However, the total market value of property provided to the same object or received from the same source in the same year shall be capped at NT\$20,000.
- (viii) The amount of property donated due to engagement, marriage, childbirth, relocation, employment, promotion, retirement, resignation, resignation, injury, illness or death of oneself, spouse or immediate family member should be judged according to the actual reason or general customs. The above amount does not exceed NT\$6,000.
- (ix) Others which are reasonable, reasonable and legal, and that comply with the company's regulations.

2. Procedures for receiving improper benefits :

When the personnel of this Corporation directly or indirectly offer or promise to give money, endowments, presents, commissions, positions, services, preferential treatment, rebates, facilitating payment, entertainment, dining, or any other item of value, if there are circumstances other than those specified in the preceding paragraphs, the following procedures shall be followed:

- (i) The person who provides or promises the person who has no interest relationship with his/her position should report it to his or her immediate supervisor and notify the Finance and Administration Division within three days from the date of receipt.
- (ii) If the person who provides or promises has interest relationship with his/her position, he or she should return or reject it, and report it to his or her immediate supervisor and inform the Finance and

Administration Division; if it cannot be returned, it should be handed over to the Finance and Administration Division within three days from the date of receipt. The Finance and Administration Division shall, depending on the nature and value of the property referred to in Paragraph 1, propose refund, payment, return to the public, donate to charitable organizations, or other appropriate proposals, and submit it to the president for approval before implementation.

The term "interested relationship with his/her position" as mentioned in the preceding paragraph refers to one of the following circumstances:

- (i) Those that have business relationship, command and supervision, or expense subsidy (award) assistance.
- (ii) Those who are seeking, conducting or have entered into a contract, sale or other contractual relationship.
- (iii) Others who will be affected beneficially or adversely by the decision, execution or non-execution of this Corporation's business.

3. Procedures for offering legitimate political donations :

- (i) This Corporation provides political donations, and its decision-making should be recorded in writing and submitted to the board of directors for approval.
- (ii) It should be confirmed that it complies with the relevant laws and regulations of the country where the recipient of political donations is located, including the upper limit and form of political donations.
- (iii) Political donations should be recorded in accordance with regulations and accounting-related processing procedures.
- (iv) When providing political donations, this Corporation shall avoid engaging in business dealings, applying for licenses, or handling other matters involving this Corporation's interests with government-related units.

4. Procedures for offering charitable donations or sponsorship :

- (i) Charitable donations or sponsorships provided by this Corporation should be submitted to the President for approval. However, if the amount exceeds NT\$1,000,000, it should submit written information to the board of directors for approval.
- (ii) It shall comply with the laws and regulations of the place of operation.
- (iii) The object of public charitable donations should be public charitable educational institutions, and bribes in disguised form are not allowed.
- (iv) The feedback that can be obtained from sponsorship is clear and reasonable, and should not be the object of this Corporation's business dealings or anyone who has an interest in this Corporation's personnel.

5. Rules for keeping confidential trade secrets and sensitive business information obtained in the ordinary course of business :

- (i) This Corporation's personnel should strictly abide by the labor contract, work rules and internal major information processing procedures and other relevant regulations set by this Corporation, and must not disclose this Corporation's trade secrets to others, and must not inquire or collect this Corporation's trade secrets that are not related to the position.
- (ii) The personnel of this Corporation shall abide by the provisions of the Securities and Exchange Law, and shall not use the undisclosed information they know to engage in insider trading, and shall not disclose it to others, so as to prevent others from using the undisclosed information to engage in insider trading.
- (iii) This Corporation's special unit for dealing with intellectual property such as trade secrets, trademarks, patents, and copyrights is the President Office, and the responsible department is assigned to be responsible for the management, preservation and confidentiality of this Corporation's intellectual property such as trade secrets, trademarks, patents, and copyrights.

6. Prohibition of facilitation payments and processing procedures :

- (i) This Corporation shall not offer or promise any facilitation payment.
- (ii) If the personnel of this Corporation offers or promises facilitation payment due to threats or intimidation, they should record the process and report it to their immediate supervisor and the Finance and Administration Division, and the Finance and Administration Division will immediately notify the police and judicial units.

7. Specifications and processing procedures for transactions with suppliers, customers and business partners :

- (i) Before establishing a business relationship with others, this Corporation should first understand the legality and integrity management policies of agents, suppliers, customers or other business partners, and whether there has been a record of dishonest behavior to ensure that it conducts its business in a fair and transparent manner and does not ask, offer or accept bribes.
- (ii) In the process of engaging in business activities, this Corporation's personnel should state this Corporation's integrity management policy and relevant regulations to the transaction partner, and explicitly refuse to directly or indirectly provide, promise, request or accept any form or name of illegitimate benefits, including kickbacks,

- commissions, facilitation payments, or otherwise offering or receiving illegitimate benefits.
- (iii) This Corporation's personnel should avoid engaging in business transactions with agents, suppliers, customers or other business partners who are operating in bad faith. If they find that business transactions or partners have dishonest behavior, they should immediately stop its business dealings and list it as the object of refusal to carry out this Corporation's business integrity policy.
 - (iv) When this Corporation signs a contract with others, it should fully understand the integrity of the other party's business, and incorporate compliance with this Corporation's business integrity policy into the terms of the contract. The contract should at least specify the following items :
 - A. When either party becomes aware of a breach of contract terms prohibiting the receipt of commissions, rebates or other improper benefits, it shall immediately and truthfully inform the identity of such personnel, the method, amount, or other improper benefits provided, promised, requested or received to the other party, and provide relevant evidence and cooperate with the other party's investigation. If one party suffers damages, it may claim damages from the other party, and it may be deducted from the contract price to be paid in full.
 - B. If either party is involved in dishonest conduct in business activities, the other party may unconditionally terminate or rescind the contract at any time.
 - C. Set clear and reasonable payment content, including payment location, method, and relevant tax laws and regulations to be complied with.

8. Disciplinary measures on offenders :

- (i) When this Corporation discovers or receives reports of dishonest behavior by its personnel, it should immediately find out the relevant facts. If it is confirmed that there is a violation of relevant laws and regulations or the company's integrity management policies and regulations, it should be immediately required to stop the relevant behavior and take appropriate measures, and if necessary, seek compensation for damages through legal procedures in order to safeguard this Corporation's reputation and rights.
- (ii) This Corporation should instruct relevant units to review the relevant internal control systems and operating procedures for the dishonest

- behavior that has occurred, and propose improvement measures to prevent the same behavior from happening again.
- (iii) This Corporation's designated unit shall report the dishonest behavior, its handling method and follow-up review and improvement measures to the board of directors.
 - (iv) In the event that the personnel of the company engage in dishonest acts against this Corporation, if their behavior involves illegal activities, this Corporation shall notify the judiciary and prosecutors office of the relevant facts; if there are government agencies or government employees involved, they shall notify the government agency against corruption.

Article 20 : Accounting and Internal Control

This Corporation shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in an unethical conduct, not have under-the-table accounts or keep secret accounts, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.

The internal audit unit of this Corporation shall, based on the results of assessment of the risk of involvement in unethical conduct, devise relevant audit plans, including auditees, audit scope, audit items, audit frequency, etc., and examine accordingly the compliance with the prevention programs. The internal audit unit may engage a certified public accountant to carry out the audit, and may engage professionals to assist if necessary.

The results of examination in the preceding paragraph shall be reported to the president and other senior management, and put down in writing in the form of an audit report to be submitted to the board of directors.

Article 21 : Training and Assessment

The chairperson, president, or senior management of this Corporation shall communicate the importance of corporate ethics to its directors, employees, and mandataries on a regular basis.

The president office of this Corporation shall organize training and awareness programs once a year for directors, managers, employees, mandataries, and substantial controllers so they understand the companies' resolve to implement ethical corporate management, the related policies, prevention programs and the consequences of committing unethical conduct.

This Corporation shall apply the policies of ethical corporate management when creating its employee performance appraisal system and human resource policies to rewards and punishes accordingly.

Article 22 : Whistle-Blowing System

This Corporation shall scrupulously operate the following matters of the whistle-blowing system :

1. Establish an internal independent reporting mailbox in the staff cafeteria, and provide complaint channels (e-mail mailbox and telephone) on the website for use by internal and external personnel of the company. The whistleblower should provide at least the following information :
 - (i) The name and ID card number of the whistleblower can also be reported anonymously, and the address, telephone number, and e-mail address of the whistleblower can be contacted.
 - (ii) The name of the accused person or other information sufficient to identify the accused person's identity.
 - (iii) Specific evidence available for investigation.
2. Designate the head of the Financial Administration Division and the head of the Audit Office to handle the whistle-blowing system, and investigate according to the procedures of the complaint (reporting) flow chart. Any tip involving general employee shall be reported to the president, and any tip involving a director or senior management shall be reported to the independent directors.
3. Follow-up measures depending on the severity of the circumstances after investigations of cases reported are completed. Where necessary, a case shall be reported to the competent authority or referred to the judicial authority.
4. Documentation of case acceptance, investigation processes, investigation results, and relevant documents shall be kept for five years, and can be kept electronically.
5. Confidentiality of the identity of whistle-blowers and the content of reported cases.
6. Measures for protecting whistle-blowers from inappropriate disciplinary actions due to their whistle-blowing.
7. Whistle-blowing incentive measures : This Corporation encourages internal and external personnel to report dishonest behavior or misconduct. According to the seriousness of the report, a bonus of less than NT\$100,000 will be awarded. If an insider makes false reports or malicious allegations, he/she shall be subject to disciplinary action, and those with serious circumstances shall be dismissed.

When material misconduct or likelihood of material impairment to this Corporation comes to their awareness upon investigation, the dedicated personnel or unit handling the whistle-blowing system shall immediately prepare a report and notify the independent directors in written form. If the reported case is verified to be true, it is responsible for the relevant units of this Corporation to review the relevant internal control system and operating procedures, and propose improvement measures to prevent the same behavior from happening again.

Article 23 : Disciplinary and Appeal System

This Corporation shall deal with the violation of the integrity of this Corporation's personnel in accordance with the relevant laws or the decision of the supervisory meeting, and give the violator the opportunity to appeal and answer.

This Corporation shall internally announce information such as the title and name of the violator, the date and details of the violation, and the actions taken in response.

Article 24 : Information Disclosure

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

Article 25 : Ethical Corporate Management Policies and Measure for Better Implementation

This Corporation shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage their directors, managers, and employees to make suggestions, based on which the adopted ethical corporate management policies and measures taken will be reviewed and improved with a view to achieving better implementation of ethical management.

Article 26 : Implementation

This ethical corporate management best practice principles shall be implemented after the audit committee and the board of directors grants the approval, and shall be reported at a shareholders' meeting. The same procedure shall be followed when the principles have been amended. When this Corporation submits its ethical corporate management best practice principles to the board of directors for discussion pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. Any objections or reservations of any independent director shall be recorded in the minutes of the board of directors meeting. An independent director that cannot attend the board meeting in person to express objections or reservations shall provide a written opinion before the board meeting, unless there is some legitimate reason to do otherwise, and the opinion shall be specified in the minutes of the board of directors meeting.

Article 27

These principles were formulated on Aug. 24, 2012.

The first amendment was made on Dec. 30, 2014.

The second amendment was made on Mar. 29, 2017.

The third amendment was made on Mar. 13, 2020.

The fourth amendment was made on Jun. 13, 2024.

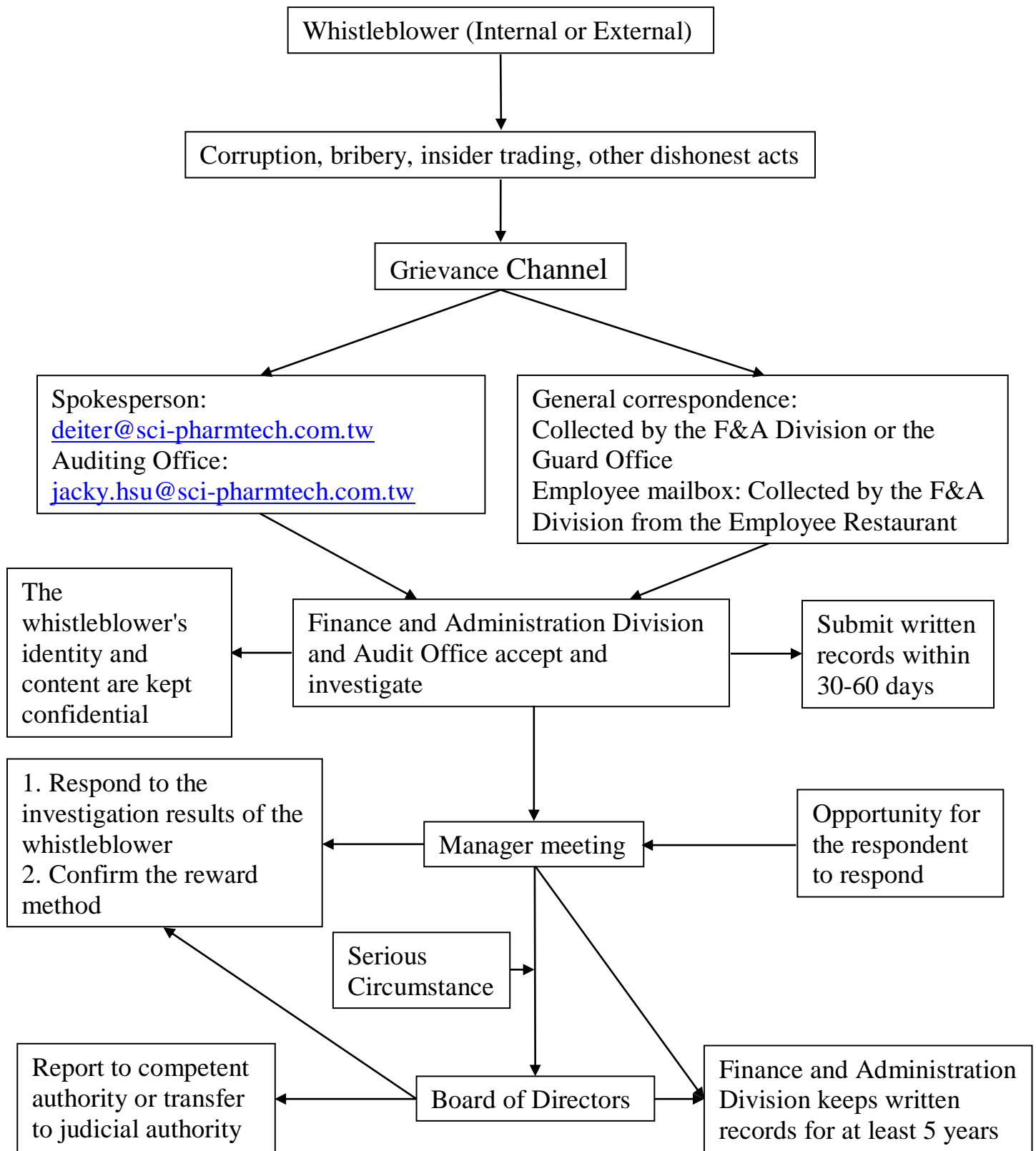
Attachment :

The complaint (reporting) flow chart

Integrity Management Statement (Directors)

Integrity Management Statement (Managers)

The complaint (reporting) flow chart



Integrity Management Statement

During my tenure as a director of SCI PHARMTECH, INC., I _____ will abide by the company's integrity management policy and implement the following integrity management norms :

1. Commercial activities in a fair and transparent manner
2. Prohibition of bribery
3. Prohibition of illegal political donation
4. Prohibition of improper donation or sponsorship
5. Prohibition of unreasonable presents, hospitality or other improper benefits
6. Prohibition of infringement of intellectual property rights (trade secrets, trademarks, patents, writings and others)
7. Prohibition of conducts of unfair competition
8. Preventing products and services from damaging the safety of its stakeholders
9. Compliance requirement to conduct business
10. Prohibition of insider trading
11. Conflict of interest avoidance

If this statement is untrue or false or concealed, I am willing to bear relevant legal responsibilities.

Director :

Integrity Management Statement

During my tenure as a manager of SCI PHARMTECH, INC., I _____ will abide by the company's integrity management policy and implement the following integrity management norms :

1. Commercial activities in a fair and transparent manner
2. Prohibition of bribery
3. Prohibition of illegal political donation
4. Prohibition of improper donation or sponsorship
5. Prohibition of unreasonable presents, hospitality or other improper benefits
6. Prohibition of infringement of intellectual property rights (trade secrets, trademarks, patents, writings and others)
7. Prohibition of conducts of unfair competition
8. Preventing products and services from damaging the safety of its stakeholders
9. Compliance requirement to conduct business
10. Prohibition of insider trading
11. Conflict of interest avoidance

If this statement is untrue or false or concealed, I am willing to bear relevant legal responsibilities.

Manager :

Appendix 5

SCI PHARMTECH, INC. Rules of Procedure for Shareholders Meetings

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.

When convening of a virtual-only shareholders' meeting, this Corporation shall require a resolution adopted by a majority vote at a meeting of the board of directors attended by at least two-thirds of the total number of directors.

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.

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. 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. 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.

This Corporation 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:

1. For physical shareholders meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

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.

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.

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.

The restrictions on the place of the meeting shall not apply when this Corporation convenes a virtual-only shareholders 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, solicitors and proxies (collectively "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. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.

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.

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.

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.

Article 6-1

(Convening virtual shareholders meetings and particulars to be included in shareholders meeting notice)

To convene a virtual shareholders meeting, this Corporation shall include the follow particulars in the shareholders meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
 - 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.
 - B. Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
 - 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.
 - D. Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.
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.

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. 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.

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, and the shares checked in on the virtual meeting platform, 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 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. In the event of a virtual shareholders meeting, this Corporation shall also declare the meeting adjourned at the virtual meeting platform.

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

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.

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. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.

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.

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

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.

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.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

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.

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.

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 difficulties in attending a virtual-only shareholders meeting online

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, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, this Corporation shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During this Corporation's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

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

(Disclosure of information at virtual meetings)

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.

Article 20

(Location of the chair and secretary of virtual-only shareholders meeting)

When this Corporation convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article 21

(Handling of disconnection)

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.

In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.

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.

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.

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.

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.

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.

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 shall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

Article 22

(Handling of digital divide)

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.

Article 23

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 24

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; the fifth amendment was made on June 21, 2022; the 6th amendment was made on May 30, 2024.

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 119,508,634 shares.

All Directors shall hold a minimum of 8,000,000 shares.

2. Below is a list of actual shareholding from All Directors of the book closure date on March 27, 2025.

Title	Name	Shares	Legal Representative	Remarks
Chairman	Wong, Wei-Chyun	670,560		
Director	Chen, Shiang-Li	0		
Director	Mercuries & Associates Holding Ltd.	35,590,777	Hsu, Chin-Hsin	
Director	Mercuries & Associates Holding Ltd.	35,590,777	Chou, Wen-Chih	
Director	Tu, Te-Cheng	0		Independent Director
Director	Chen, Chia-Jun	0		Independent Director
Director	Wang, Wei-Chung	7,352		Independent Director
Shares held by all Directors		36,268,689		
Shareholding ration		30.35%		

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