

Stock Code: 4119

SCI Pharmtech, Inc.

Handbook for the 2026 Annual

Meeting of Shareholders

Physical Shareholders Meeting

【Translation】

May 22, 2026

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

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SCI Pharmtech, Inc.

Procedures for the 2026 Annual Meeting of Shareholders

Call the Meeting to Order

Chairperson Takes Chair

Chairperson Remarks

Report Subjects

Recognition Subjects

Questions and Motions

Adjournment

SCI Pharmtech, Inc.

2026 Annual Shareholders' Meeting Agenda

Time: 9:00 a.m. on Friday, May 22, 2026

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 2025
- (2) Report on the compensation for directors
- (3) Report on operating results of 2025
- (4) Report by Audit Committee on auditing of 2025 financial statements
- (5) Report on Communications Between Audit Committee Members and the Chief Internal Auditor
- (6) Report on donation to related parties
- (7) Report on transactions with related parties
- (8) Amendments to Sustainable Development Best Principles

Recognition subjects

- (1) Recognition of 2025 operation report and financial statements
- (2) Distribution of retained earnings

Questions and Motions

Adjournment

Report Subjects

Report 1

(Proposed by the Board of Directors)

Subject: Report on the compensation for employees and directors of 2025.

Explanation:

① It is proposed to allocate 8.8% of the profit for the year 2025 as employee remuneration, amounting to NT\$10,010,000, and 1.2% as director remuneration, amounting to NT\$1,360,000, both to be distributed in cash. The recipients do not include employees of the Company's controlling or subsidiary companies.

② The remuneration allocated to grassroots employees amounts to NT\$7,743,401, representing 77.4% of the total employee remuneration, which exceeds the 50% requirement stipulated in the Company's Articles of Incorporation.

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 2025.

Explanation: Please refer to Attachment 1 on Page 8 of this Meeting Handbook for the 2025 Business Report.

Report 4

(Proposed by the Board of Directors)

Subject: Report by Audit Committee on auditing of 2025 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 2025 Independent Auditors' Report and Audit Committee's review report.

Report 5

(Proposed by the Board of Directors)

Subject: Report on Communications Between Audit Committee Members and the Chief Internal Auditor.

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

Report 6

(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 7

(Proposed by the Board of Directors)

Subject: Report on Transactions with Related Parties.

Explanation: Please refer to Attachment 7 on Page 40 of this Meeting Handbook for details.

Report 8

(Proposed by the Board of Directors)

Subject: Amendments to Sustainable Development Best Principles.

Explanation: Revisions have been made to certain provisions of the Company's "Sustainable Development Best Practice Principles" in accordance with the official letter issued by the competent authority. For details of the comparison table of the amended provisions, please refer to Attachment 8 on page 41 of this Meeting Handbook.

Recognition Subjects

Proposal 1

(Proposed by the Board of Directors)

Subject: Recognition of 2025 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 2025 earnings distribution table.

Explanation:

1. Cash dividends will be distributed at a rate of NT\$0.75 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 2025.
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 2025 of the Company is as follows:

SCI Pharmtech, Inc.
2025 Earnings Distribution Table

(Unit: NTD)

Items	Total	Note
Beginning retained earnings	1,299,466,548	
Add: other comprehensive income	2,945,554	
Add: net profit after tax	107,374,223	
Less: 10% Legal Reserve	(11,031,979)	
Less: Special Reserve	(3,438,410)	
Distributable net profits:	1,395,315,936	
Distributable Items:		
Dividend to shareholders (cash)	(89,631,476)	NTD0.75/per share
Unappropriated Retained Earnings	1,305,684,460	

Resolution:

Questions and Motions

Adjournment

(Attachment 1)

Dear shareholders:

Looking back, we have gone through a difficult journey of rebirth. Our production capacity has now been fully restored; however, in terms of financial performance, revenue in 2025 reached NT\$1.34 billion, representing a 12% decline compared with 2024. This setback is part of the recovery process. Past challenges serve as nourishment for future growth, and we will respond to our shareholders' expectations by striving for revenue growth in 2026. On the operational side, 2025 was a milestone year following the disaster: we rebuilt both our software and hardware facilities and successfully passed a rigorous inspection by the U.S. Food and Drug Administration, demonstrating that our GMP system meets international standards and enabling us to continue expanding in the global pharmaceutical market.

Entering 2026, we stand at a critical turning point. Our new Guanyin plant will officially commence operations, bringing a significant increase in production capacity. The new facility will support our future needs for high-value-added product manufacturing. However, it will take time for the new plant's benefits to materialize, and in the short term it will create considerable depreciation pressure. While revenue is expected to return to a growth trajectory in 2026, profitability will remain under pressure. We uphold the belief that "steady progress ensures long-term success." From resilient post-disaster recovery to our current expansion preparations, every step must be solid and disciplined. We sincerely thank you for standing with us along the journey—your trust is the strongest support in our return to excellence.

The following is the 2025 business report and 2026 business plan.

Business Report

I. Annual Business Report of 2025

(1) Implementation results of our business plans

Operating revenue for 2025 amounted to NT\$1,343,720 thousand, with a gross margin of 26%. Operating income was NT\$154,246 thousand, net income after tax was NT\$107,374 thousand, and basic earnings per share were NT\$0.9. Due to underutilized production capacity and declining selling prices for certain products, both revenue and profitability performance were not satisfactory.

(2) Situations of budget implementation

No financial forecast was publicly issued for 2025. As for the annual budget approved by the Board of Directors in December, 2024, the Company did not successfully achieve its operating targets, and management has submitted a review and corrective action plan to the

Board.

(3) Analyses of financial income and expenditure and profitability

The overview of income and expenditure in 2025 is compared and elaborated as follows:

Income:

Unit: Thousand

Item	2024	2025	Growth Rate
Revenues	1,523,738	1,343,720	-11.8%
Other incomes	476,389	17,111	-96.4%

Description:

In 2025, all major product lines recorded revenue declines, indicating intense competition in the generic drug market. This led to continued price erosion for certain products and customer orders falling short of expectations. Fortunately, the CDMO business delivered solid results, particularly for Project A products; however, overall revenue still decreased by 12%.

In 2025, there was no contribution from the prior year's insurance claim proceeds or foreign exchange gains, resulting in a significant difference in other income compared with the previous year.

Unit: Thousand

Item	2024	2025	Growth Rate
Operating cost	1,113,073	992,695	-10.8%
Operating expense	210,203	196,779	-6.4%
Non-operating expense	29,994	69,658	132.2%

Description:

In 2025, operating costs declined by roughly the same proportion as the decrease in sales revenue.

Operating expenses generally decreased in line with the drop in revenue.

Other expenses mainly consisted of losses from investee companies accounted for under the equity method—Framosa and Honeybear Biotech—based on the Company's ownership interests. Framosa is expected to begin mass production in the middle of this year, and its losses are likely to decrease significantly or turn into

profits next year. Honeybear will enter the clinical trial stage for its drug products and is expected to remain in a loss position for the next few years. In addition, the U.S. dollar experienced a period of sharp depreciation during 2025, resulting in relatively large foreign exchange losses.

Analysis of profitability:

Item		2024	2025
Profitability	Return On Assets(ROA) (%)	7.8	1.6
	Return On Equity (ROE) (%)	10.1	2.0
	Profit Margin(%)	35	8
	Earnings Per Share (EPS) (NT\$)	4.47	0.9

Description:

In 2025, due to the decline in revenue and the reduction in non-operating gains, all profitability indicators showed a significant decrease.

(4) Situations of research and development

The R&D team continues to invest in both CDMO services and proprietary product development, building momentum for the Company's transformation. On the CDMO side, commercial-scale production has been launched for Project A, intermediates for a novel immunotherapy drug. Project X, a treatment for narcolepsy, and Project N, an oncology drug intermediate, are also progressing as scheduled, demonstrating our increasingly mature and refined process development capabilities.

For proprietary products, Project B, an isotope-based drug, has successfully overcome key technical barriers. With a proprietary manufacturing process that avoids patent constraints, we are currently pursuing global patent filings. At the same time, to strengthen cost competitiveness, we have optimized the manufacturing processes for Adenine and BISO-FA. Newly introduced products, including an iron supplement (iron sucrose) and a medication for ADHD, are expected to begin validation in the first quarter of 2026.

Through these tangible technology upgrades, we aim to enhance the Company's operational resilience and drive a return to a growth trajectory this year.

II. Annual business plan overview of 2026

(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	248.49
Intermediate	103.28
Others	102.00
Total	453.77

2. Sales basis

The expected sales volume in the above chart is based on the company's 2026 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

Looking ahead, the Company will focus on a dual-engine capacity model and high-value CDMO services as its core growth strategy, aiming to move beyond the revenue downturn in 2025 and enter a new phase of expansion. Capacity utilization at the Luzhu plant reached nearly 80% in 2025, which not only supports demand for existing products such as anti-epileptic and antidepressant drugs, but also provides flexibility for new product manufacturing. The Guanyin new plant is expected to obtain its factory registration certificate soon. This year's primary tasks will include pilot production and a GMP inspection by the Ministry of Health and Welfare, and it is expected to make a modest revenue contribution. Future new products will be prioritized for production at the Guanyin plant, and the addition of this facility will significantly strengthen our ability to take on CDMO orders.

Among high-value CDMO projects, a new Alzheimer's drug remains the top priority. Progress has taken longer than expected, as the Medicines and Healthcare products Regulatory Agency again requested additional clinical data from our client in October of 2025. Final results are expected by June this year. We have completed validation batches and this product may begin contributing revenue. The U.S. new drug, Project A, generated solid revenue and profit in 2025. It is a small-molecule immunosuppressant, and the client announced highly statistically significant Phase III clinical results in January of 2026, with plans to submit a new drug application to the U.S. Food and Drug Administration in the second half of the year. We expect to continue supplying intermediates for this product. Development of the narcolepsy drug project has also accelerated after the original client transferred the project to a new partner.

The "involution" phenomenon in China has evolved from excessive domestic competition into a global supply chain disruption. To capture market share, Chinese companies have undertaken large-scale capacity expansions, resulting in production far exceeding domestic demand, triggering destructive price wars and overseas dumping. In

the pharmaceutical sector, years of aggressive capital investment and expansion have led to severe overcapacity, pushing excess output into international markets and creating strong downward pressure on global API and intermediate prices. As a result, some of the Company's product selling prices were adversely affected in 2025. This irrational competition model has raised international concern and countermeasures. For example, the United States has advanced biosecurity-related legislation restricting federal funding cooperation with certain Chinese biotech firms. We believe that focusing on high-value CDMO services creates effective market differentiation to address this excessive competition environment.

For new products manufactured at the pilot plant (Adenine, Pimobendan, Buprenorphine), GMP inspections by the Ministry of Health and Welfare were completed in November of 2024 with no major deficiencies, and GMP certificates were issued in October of Year 2025. During 2025, there were 23 on-site or remote customer audits. In June, the U.S. Food and Drug Administration conducted an on-site inspection with positive results. In September, the Ministry of Health and Welfare carried out its routine triennial GMP inspection and extended the GMP certificate validity period. In November, the Pharmaceuticals and Medical Devices Agency completed a GMP document review for Atomoxetine HCl crude material. In December, the surveillance audit for certification renewal under ISO 9001 found no nonconformities. These inspection outcomes demonstrate that our GMP and ISO quality systems are operating effectively.

The most significant regulatory impact comes from the implementation of carbon taxes and carbon fees. In line with sustainability goals and global decarbonization trends, Taiwan began promoting and levying carbon fees in 2025, requiring high-emission industries to disclose greenhouse gas inventories and bear corresponding carbon costs. The European Union has also formally implemented the European Union Carbon Border Adjustment Mechanism (CBAM), imposing carbon-related costs on certain products exported to the EU. These regulatory developments place higher requirements on process energy use, carbon management, and supply chain transparency. The Company continues to monitor regulatory developments and evaluate their impact on manufacturing costs, product competitiveness, and international business as key inputs for operational optimization and decarbonization planning.

2025 can be described as a year strongly influenced by Donald Trump. In the pharmaceutical market, he reinstated and strengthened the "Most Favored Nation" executive order, requiring U.S. drug payment prices to align with the lowest prices among other developed countries, with some prescription drugs expected to see price cuts of

30% to 80%. When end-market drug prices are forced down, pharmaceutical companies tend to push cost pressure upstream to suppliers. On the positive side, Taiwan–U.S. trade negotiations concluded in January of 2026 with an agreement that APIs and generic drugs exported from Taiwan to the U.S. would be included on a reciprocal tariff exemption list with zero-tariff treatment, significantly enhancing the competitiveness of Taiwan’s pharmaceutical industry in the U.S. market. In addition, President Trump signed the Strategic Active Pharmaceutical Ingredient Reserve (SAPIR) executive order, establishing strategic reserves for 26 critical APIs. This benefits manufacturers able to supply U.S.-based production but challenges the traditional global division-of-labor model. The Company is based in Taiwan, with the U.S. market currently accounting for about 15% of revenue. While these orders and tariff policies have not yet had a significant direct impact on our operations, they introduce greater uncertainty as we seek to expand in the U.S. market, and we will respond with prudent and flexible strategies.

Finally,

Wish you all happiness, health, and safety.

Chairman : Wei-Chyun Wong

General Manager : Wen-Chin Chou

Accounting Manger : Wen-Chen Yang



安侯建業聯合會計師事務所
KPMG

台北市110615信義路5段7號68樓(台北101大樓)
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)

電話 Tel + 886 2 8101 6666
傳真 Fax + 886 2 8101 6667
網址 Web kpmg.com/tw

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, 2025 and 2024, 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, 2025 and 2024, 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 5, 2026

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.

Representation Letter

The entities that are required to be included in the combined financial statements of SCI Pharmtech, Inc. as of and for the year ended December 31, 2025 under the Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports, and Consolidated Financial Statements of Affiliated Enterprises are the same as those included in the consolidated financial statements prepared in conformity with International Financial Reporting Standards No. 10 endorsed by the Financial Supervisory Commission, "Consolidated Financial Statements." In addition, the information required to be disclosed in the combined financial statements is included in the consolidated financial statements. Consequently, SCI Pharmtech, Inc. and subsidiaries do not prepare a separate set of combined financial statements.

Company name: SCI Pharmtech, Inc.
Chairman: Weichyun Wong
Date: March 5, 2026



安侯建業聯合會計師事務所
KPMG

台北市110615信義路5段7號68樓(台北101大樓)
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)

電話 Tel + 886 2 8101 6666
傳真 Fax + 886 2 8101 6667
網址 Web kpmg.com/tw

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 sheet as of December 31, 2025 and 2024, the consolidated statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of 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, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers 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, 2025 and 2024, 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 5, 2026

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 2025 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

Wei-Chung Wang

March 5, 2026

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

Balance Sheets
December 31, 2025 and 2024
(expressed in thousands of New Taiwan dollars)

Assets		December 31, 2025		December 31, 2024		Liabilities and Equity		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (Note 6(a))	\$ 50,938	1	568,278	8	2100	Short-term borrowings (Note 6(i))	\$ 318,600	5	100	-
1110	Current financial assets at fair value through profit or loss (Note 6(b))	1,006	-	110,374	2	2170	Notes and accounts payable	60,945	1	58,437	1
1170	Notes and accounts receivable, net (Notes 6(d) and 6(q))	247,927	3	289,514	4	2130	Current contract liabilities (Note 6(q))	36,110	1	94,923	1
1206	Other receivables	1,168	-	-	-	2200	Other payables (Note 6(k))	145,266	2	193,155	3
1310	Inventories, net (Note 6(e))	728,301	10	620,897	8	2213	Payables on equipment and construction	49,555	1	155,325	2
1470	Other current assets	38,230	1	57,214	1	2230	Current tax liabilities	42,412	1	85,251	1
		<u>1,067,570</u>	<u>15</u>	<u>1,646,277</u>	<u>23</u>	2280	Current lease liabilities (Notes 6(l) and 7)	6,933	-	3,606	-
						2300	Other current liabilities	17,066	-	21,089	-
Non-current assets:						2322	Long-term borrowings, current portion (Note 6(j))	<u>360,109</u>	<u>5</u>	<u>403,439</u>	<u>6</u>
1518	Non-current financial assets at fair value through other comprehensive income (Note 6(c))	77,575	1	81,427	1			<u>1,036,996</u>	<u>16</u>	<u>1,015,325</u>	<u>14</u>
1550	Investments accounted for using equity method (Note 6(f))	448,546	7	486,331	7	Non-current liabilities:					
1600	Property, plant and equipment (Notes 6(g), 7 and 8)	4,999,703	72	4,706,299	64	2541	Long-term borrowings (Note 6(j))	258,391	4	578,009	8
1755	Right-of-use assets (Note 6(h))	138,812	2	89,715	1	2560	Non-current tax liabilities	32,333	-	-	-
1780	Intangible assets	29,647	-	37,765	1	2580	Non-current lease liabilities (Notes 6(l) and 7)	134,851	2	87,520	1
1840	Deferred tax assets (Note 6(n))	161,558	2	143,817	2	2570	Deferred tax liabilities (Note 6(n))	104,515	1	104,453	2
1900	Other non-current assets (Notes 6(c), 6(g) and 7)	53,451	1	90,243	1	2640	Provisions for employee benefits, non-current (Note 6(m))	7,604	-	11,959	-
		<u>5,909,292</u>	<u>85</u>	<u>5,635,597</u>	<u>77</u>	2600	Total other non-current liabilities (Notes 6(j) and 7)	<u>7,690</u>	<u>-</u>	<u>7,676</u>	<u>-</u>
								<u>545,384</u>	<u>7</u>	<u>789,617</u>	<u>11</u>
								<u>1,582,380</u>	<u>23</u>	<u>1,804,942</u>	<u>25</u>
							Total liabilities				
							Equity (Note 6(o)):				
						3100	Ordinary shares	1,195,087	17	1,195,087	16
						3200	Capital surplus	2,234,986	32	2,234,986	31
						3310	Legal reserve	558,060	8	504,024	7
						3350	Unappropriated retained earnings	1,409,787	20	1,532,765	21
						3400	Other equity interests	(3,438)	-	10,070	-
							Total equity	<u>5,394,482</u>	<u>77</u>	<u>5,476,932</u>	<u>75</u>
							Total liabilities and equity	<u>\$ 6,976,862</u>	<u>100</u>	<u>\$ 7,281,874</u>	<u>100</u>
	Total assets	<u>\$ 6,976,862</u>	<u>100</u>	<u>7,281,874</u>	<u>100</u>						

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

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

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

		<u>2025</u>		<u>2024</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
4110	Operating revenue (Notes 6(q) and 7)	\$ 1,343,720	100	1,523,738	100
5110	Operating costs (Notes 6(e), 6(m) and 12)	<u>992,695</u>	<u>74</u>	<u>1,113,073</u>	<u>73</u>
5900	Gross profit	<u>351,025</u>	<u>26</u>	<u>410,665</u>	<u>27</u>
Operating expenses (Notes 6(l), 6(m) and 12):					
6100	Selling expenses	67,376	5	74,152	5
6200	Administrative expenses	91,585	7	93,371	6
6300	Research and development expenses	<u>37,818</u>	<u>3</u>	<u>42,680</u>	<u>3</u>
		<u>196,779</u>	<u>15</u>	<u>210,203</u>	<u>14</u>
6900	Net operating income	<u>154,246</u>	<u>11</u>	<u>200,462</u>	<u>13</u>
Non-operating income and expenses:					
7101	Interest income	4,572	-	7,961	-
7130	Dividend income	663	-	1,950	-
7190	Other income (Notes 6(s), 7 and 10)	10,707	1	440,265	29
7235	Gains on financial assets at fair value through profit or loss	1,169	-	3,616	-
7510	Interest expense (Notes 6(l) and 7)	(6,358)	-	(6,876)	-
7590	Miscellaneous disbursements	(415)	-	(4,864)	-
7630	Foreign exchange gains (losses), net	(25,100)	(1)	22,597	1
7775	Share of loss of associates and joint ventures accounted for using equity method, net (Note 6(f))	<u>(37,785)</u>	<u>(3)</u>	<u>(18,254)</u>	<u>(1)</u>
		<u>(52,547)</u>	<u>(3)</u>	<u>446,395</u>	<u>29</u>
7900	Profit before tax	101,699	8	646,857	42
7950	Less: Income tax expenses (Note 6(n))	<u>(5,675)</u>	<u>-</u>	<u>112,179</u>	<u>7</u>
8200	Profit	<u>107,374</u>	<u>8</u>	<u>534,678</u>	<u>35</u>
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(m))	3,683	-	8,817	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(13,508)	(1)	(15,387)	(1)
8349	Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss (Note 6(n))	<u>737</u>	<u>-</u>	<u>1,763</u>	<u>-</u>
8300	Other comprehensive income, net	<u>(10,562)</u>	<u>(1)</u>	<u>(8,333)</u>	<u>(1)</u>
8500	Total comprehensive income	<u>\$ 96,812</u>	<u>7</u>	<u>526,345</u>	<u>34</u>
Earnings per share (Note 6(p)):					
9750	Basic earnings per share	<u>\$ 0.90</u>		<u>4.47</u>	
9850	Diluted earnings per share	<u>\$ 0.90</u>		<u>4.46</u>	

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, 2025 and 2024
(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, 2024	\$ 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
Profit for the year ended December 31, 2025	-	-	-	-	107,374	-	107,374
Other comprehensive income for the year ended December 31, 2025	-	-	-	-	2,946	(13,508)	(10,562)
Total comprehensive income for the year ended December 31, 2025	-	-	-	-	110,320	(13,508)	96,812
Appropriation and distribution of retained earnings:							
Legal reserve appropriated	-	-	54,036	-	(54,036)	-	-
Cash dividends of ordinary shares	-	-	-	-	(179,262)	-	(179,262)
Balance at December 31, 2025	\$ 1,195,087	2,234,986	558,060	-	1,409,787	(3,438)	5,394,482

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, 2025 and 2024

(expressed in thousands of New Taiwan dollars)

	2025	2024
Cash flows from (used in) operating activities:		
Profit before tax	\$ 101,699	646,857
Adjustments for:		
Adjustments to reconcile profit (loss):		
Depreciation expense	246,432	227,070
Amortization expense	8,328	8,382
Net (profit) loss on financial assets at fair value through profit or loss	(1,169)	(3,616)
Interest expense	6,358	6,876
Interest income	(4,572)	(7,961)
Dividend income	(663)	(1,950)
Share of loss of subsidiaries, associates and joint ventures accounted for using equity method	37,785	18,254
Others	-	(4)
Total adjustments to reconcile profit	292,499	247,051
Changes in operating assets and liabilities:		
Decrease in notes and accounts receivable	41,587	17,855
Increase in inventories	(107,404)	(91,364)
Decrease in other receivables and other current assets	17,816	28,060
Increase in notes and accounts payable	2,508	14,186
(Decrease) increase in contract liabilities	(58,813)	56,556
(Decrease) increase in other payables	(47,889)	23,809
Decrease in provisions	(3,000)	(12,047)
Decrease in other current liabilities	(1,023)	(7,273)
Decrease in provision for employee benefits, non-current	(672)	(760)
Total changes in operating assets and liabilities	(156,890)	29,022
Total adjustments	135,609	276,073
Cash flow from operations	237,308	922,930
Dividends received	663	2,492
Interest received	4,572	7,961
Interest paid	(6,358)	(6,876)
Income taxes paid	(23,247)	(72,314)
Net cash flows from operating activities	212,938	854,193
Cash flows from (used in) investing activities:		
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	110,537	62,470
Acquisition of investments accounted for using equity method	-	(35,000)
Increase in prepayments for investments	-	(9,656)
Acquisition of property, plant and equipment	(558,217)	(867,468)
Increase in refundable deposits	(250)	(297)
Acquisition of intangible assets	(210)	-
Increase in prepayments of equipment	(51,784)	(79,170)
Net cash flows used in investing activities	(499,924)	(1,009,351)
Cash flows from (used in) financing activities:		
Increase (decrease) in short-term borrowings	318,500	(174,900)
Proceeds from long term borrowings	39,831	141,786
Repayments of long-term borrowings	(403,439)	(26,250)
Increase in guarantee deposits received	14	228
Payment of lease liabilities	(5,998)	(3,411)
Cash dividends paid	(179,262)	(149,387)
Net cash flows used in financing activities	(230,354)	(211,934)
Net decrease in cash and cash equivalents	(517,340)	(367,092)
Cash and cash equivalents at beginning of period	568,278	935,370
Cash and cash equivalents at end of period	\$ 50,938	568,278

See accompanying notes to 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, 2025 and 2024
(expressed in Thousands of New Taiwan Dollars, except for earnings per share)

		<u>2025</u>		<u>2024</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
4110	Operating revenue (notes 6(r) and 7)	\$ 1,343,720	100	1,523,738	100
5110	Operating costs (notes 6(e), 6(n) and 12)	<u>992,695</u>	<u>74</u>	<u>1,113,073</u>	<u>73</u>
5900	Gross profit	<u>351,025</u>	<u>26</u>	<u>410,665</u>	<u>27</u>
	Operating expenses (notes 6(n) and 12):				
6100	Selling expenses	67,376	5	74,152	5
6200	Administrative expenses	90,586	7	95,548	6
6300	Research and development expenses	<u>37,818</u>	<u>3</u>	<u>42,680</u>	<u>3</u>
		<u>195,780</u>	<u>15</u>	<u>212,380</u>	<u>14</u>
6900	Net operating income	<u>155,245</u>	<u>11</u>	<u>198,285</u>	<u>13</u>
	Non-operating income and expenses:				
7101	Interest income	4,626	-	8,029	-
7130	Dividend income	663	-	1,950	-
7190	Other income (notes 6(t), 7 and 10)	17,405	1	446,511	29
7235	Gains on financial assets at fair value through profit or loss	1,333	-	3,616	-
7510	Interest expense (note 6(m))	(4,936)	-	(5,540)	-
7590	Miscellaneous disbursements	(415)	-	(4,864)	-
7630	Foreign exchange gains (losses), net	(25,103)	(1)	22,602	1
7770	Share of loss of associates and joint ventures accounted for using equity method, net (note 6(f))	<u>(46,627)</u>	<u>(3)</u>	<u>(23,732)</u>	<u>(1)</u>
		<u>(53,054)</u>	<u>(3)</u>	<u>448,572</u>	<u>29</u>
7900	Profit before tax	102,191	8	646,857	42
7950	Less: Income tax expenses (gains) (note 6(o))	<u>(5,183)</u>	<u>-</u>	<u>112,179</u>	<u>7</u>
8200	Profit	<u>107,374</u>	<u>8</u>	<u>534,678</u>	<u>35</u>
8300	Other comprehensive income:				
8310	Items that may not be reclassified subsequently to profit or loss:				
8311	Gains (losses) on remeasurements of defined benefit plans (note 6(n))	3,683	-	8,817	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(13,508)	(1)	(15,387)	(1)
8349	Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss (note 6(o))	<u>737</u>	<u>-</u>	<u>1,763</u>	<u>-</u>
8300	Other comprehensive income, net	<u>(10,562)</u>	<u>(1)</u>	<u>(8,333)</u>	<u>(1)</u>
8500	Total comprehensive income	<u>\$ 96,812</u>	<u>7</u>	<u>526,345</u>	<u>34</u>
	Earnings per share (note 6(q)):				
9750	Basic earnings per share	<u>\$ 0.90</u>		<u>4.47</u>	
9850	Diluted earnings per share	<u>\$ 0.90</u>		<u>4.46</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, 2025 and 2024
(expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent					Other equity interest Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Total equity
	Ordinary shares	Capital surplus	Retained earnings				
			Legal reserve	Special reserve	Unappropriated retained earnings		
Balance at January 1, 2024	\$ 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 share	-	-	-	-	(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
Profit for the year ended December 31, 2025	-	-	-	-	107,374	-	107,374
Other comprehensive income for the year ended December 31, 2025	-	-	-	-	2,946	(13,508)	(10,562)
Total comprehensive income for the year ended December 31, 2025	-	-	-	-	110,320	(13,508)	96,812
Appropriation and distribution of retained earnings:							
Legal reserve appropriated	-	-	54,036	-	(54,036)	-	-
Cash dividends of ordinary share	-	-	-	-	(179,262)	-	(179,262)
Balance at December 31, 2025	\$ 1,195,087	2,234,986	558,060	-	1,409,787	(3,438)	5,394,482

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, 2025 and 2024****(expressed in Thousands of New Taiwan Dollars)**

	<u>2025</u>	<u>2024</u>
Cash flows from (used in) operating activities:		
Profit before tax	\$ <u>102,191</u>	<u>646,857</u>
Adjustments for:		
Adjustments to reconcile profit (loss):		
Depreciation expense	244,637	225,410
Amortization expense	8,328	8,382
Net profit on financial assets and liabilities measured at fair value through profit or loss	(1,333)	(3,616)
Interest expense	4,936	5,540
Interest income	(4,626)	(8,029)
Dividend income	(663)	(1,950)
Share of loss of associates and joint ventures accounted for using equity method	46,627	23,732
Others	-	3,039
Total adjustments to reconcile profit	<u>297,906</u>	<u>252,508</u>
Changes in operating assets and liabilities:		
Decrease in notes and accounts receivable	41,587	17,855
Increase in inventories	(107,404)	(91,364)
Decrease in other receivables and other current assets	17,816	28,060
(Decrease) increase in contract liabilities	(58,813)	56,556
Increase in notes and accounts payable	2,508	14,186
(Decrease) increase in other payable	(47,877)	23,811
Decrease in provisions	(3,000)	(12,047)
Decrease in other current liabilities	(1,023)	(7,273)
Decrease in provision for employee benefits, non-current	(672)	(760)
Total changes in operating assets and liabilities	<u>(156,878)</u>	<u>29,024</u>
Total adjustments	<u>141,028</u>	<u>281,532</u>
Cash inflows from operating activities	243,219	928,389
Interest received	4,626	8,029
Dividends received	663	1,950
Interest paid	(4,936)	(5,540)
Income taxes paid	(23,253)	(72,312)
Net cash flows from operating activities	<u>220,319</u>	<u>860,516</u>
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through profit or loss	(13,001)	(80,230)
Proceeds from disposal of financial assets at fair value through profit or loss	110,537	62,470
Acquisition of investments accounted for using equity method	-	(35,000)
Acquisition of property, plant and equipment	(558,217)	(867,468)
Increase in refundable deposits	(250)	(297)
Acquisition of intangible assets	(210)	-
Increase in prepayments of investments	-	(9,656)
Increase in prepayments of property, plant and equipment	(51,784)	(79,170)
Net cash flows used in operating activities	<u>(512,925)</u>	<u>(1,009,351)</u>
Cash flows from (used in) financing activities:		
Increase (decrease) in short-term borrowings	318,500	(174,900)
Proceeds from long-term borrowings	39,831	141,786
Repayments of long-term borrowings	(403,439)	(26,250)
Increase in guarantee deposits received	14	228
Payment of lease liabilities	(4,795)	(2,317)
Cash dividends paid	(179,262)	(149,387)
Net cash flows used in financing activities	<u>(229,151)</u>	<u>(210,840)</u>
Net decrease in cash and cash equivalents	(521,757)	(359,675)
Cash and cash equivalents at beginning of period	<u>582,382</u>	<u>942,057</u>
Cash and cash equivalents at end of period	<u>\$ <u>60,625</u></u>	<u>\$ <u>582,382</u></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 5, 2026, the remuneration of NT\$1,360,000 equal to 1.2% of the company's 2025 profit was approved by the remuneration committee and then the board of directors.

The Company completed the performance evaluation of directors on January 5, 2026, (Please refer to page 21) 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 paid out to directors, president, and vice presidents

(1) 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	4,129,426	4,129,426	None	None	380,000	380,000	None	None	4,509,426 4.20%	4,509,426 4.20%
Director	Shiang-Li Chen	None	None	None	None	100,000	100,000	None	None	100,000 0.09%	100,000 0.09%
Director	Mercuries & Associates Holding, Ltd.	None	None	None	None	100,000	100,000	None	None	100,000 0.09%	100,000 0.09%
	Institutional representative : Chin-Hsin Hsu	None	None	None	None	None	None	None	None	None	None
Director	Mercuries & Associates Holding, Ltd.	None	None	None	None	100,000	100,000	None	None	100,000 0.09%	100,000 0.09%
	Institutional representative : Wen-Chih Chou	None	None	None	None	None	None	None	None	None	None
Independent Director	Chia-Chun Jay Chen	360,000	360,000	None	None	240,000	240,000	None	None	600,000 0.56%	600,000 0.56%

Independent Director	Vincent Wang	360,000	360,000	None	None	240,000	240,000	None	None	600,000 0.56%	600,000 0.56%
Independent Director (old)	Te-cheng Tu	150,000	150,000	None	None	無	無	None	None	150,000 0.14%	150,000 0.14%
Independent Director (new)	Lan-Ching Chang	210,000	210,000	None	None	200,000	200,000	None	None	410,000 0.38%	410,000 0.38%

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		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	4,509,426 4.20%	4,509,426 4.20%	1,570,000
Director	Shiang-Li Chen	None	None	None	None	None	None	None	None	100,000 0.09%	100,000 0.09%	14,247,000
Director (new)	Mercuries & Associates Holding, Ltd.	None	None	None	None	None	None	None	None	100,000 0.09%	100,000 0.09%	None

	Institutional representative : Chin-Hsin Hsu	None	None	None	None	None	None	None	None	None	None	9,615,000
Director	Mercuries & Associates Holding, Ltd.	None	None	None	None	None	None	None	None	100,000 0.09%	100,000 0.09%	None
	Institutional representative : Wen-Chih Chou	3,762,461	3,762,461	108,000	108,000	374,000	None	374,000	None	4,244,461 3.95%	4,244,461 3.95%	100,000
Independent Director	Chia-Chun Jay Chen	None	None	None	None	None	None	None	None	600,000 0.56%	600,000 0.56%	None
Independent Director	Vincent Wang	None	None	None	None	None	None	None	None	600,000 0.56%	600,000 0.56%	None
Independent Director	Te-cheng Tu	None	None	None	None	None	None	None	None	150,000 0.14%	150,000 0.14%	None
Independent Director	Lan-Ching Chang	None	None	None	None	None	None	None	None	410,000 0.38%	410,000 0.38%	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 23-25.

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)

Communication between Audit Committee Members and the Head of Internal Audit:

In 2025, prior to each of the six Audit Committee meetings, the independent directors held separate communication sessions with the Head of Internal Audit and the external auditors, without the presence of general directors or management. These meetings focused on discussions of the internal control system and audit activities.

In addition, the Head of Internal Audit submitted monthly audit reports for review by the independent directors in accordance with regulations. Any feedback from the independent directors was communicated via email to both the Head of Internal Audit and management. Overall, communication and coordination between the independent directors and the Head of Internal Audit have been effective and in good standing.

(Attachment 7)

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, laboratory, dormitory and parking space for related party.	\$8,383	Guarantee deposits received: \$1,228
Framosa Co., Ltd	The associated of the Company	Wastewater treatment Equipment Contract Amount : \$248,818(excluding tax)	\$210,399	
Framosa Co., Ltd	The associated of the Company	Guarantees	\$400,000	
Criminal Investigation Foundation of R.O.C.	Other related parties of the Company	Operating expenses	\$600	
HoneyBear Biosciences, Inc.	The associated of the Company	Operating expenses	\$636	

SCI PHARMTECH, INC.
**Comparison Table of Amended Articles of Sustainable
 Development Best Principles**

Content of Article after Amendment	Content of Article before Amendment	Description
<p>Article 15</p> <p><u>5. Enhance the conservation of marine and terrestrial biodiversity and ecosystems, promote the sustainable use of resources, and ensure fair and equitable benefits.</u></p>	<p>(This paragraph is newly added.)</p>	<p>With reference to the initiatives of the Convention on Biological Diversity, and taking into account relevant laws and regulations concerning marine and nature conservation, the Company is advised to consider the impact of its operations on biodiversity and ecosystems to facilitate sustainable business operations. Accordingly, this article has been amended, and a fifth paragraph has been added.</p>
<p>Article 21</p> <p>SCI is advised to create an environment conducive to the development of employees' careers and establish effective training programs to foster career skills.</p> <p><u>SCI is advised to establish industry–academia collaboration programs to cultivate future talent for the industry.</u></p> <p>SCI shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the</p>	<p>Article 21</p> <p>SCI is advised to create an environment conducive to the development of employees' careers and establish effective training programs to foster career skills.</p> <p>SCI shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the</p>	<p>To promote industry–academia integration and support students' career development, enterprises are encouraged to collaborate with educational institutions in talent cultivation, thereby achieving mutual benefits for both industry and academia. Accordingly, a second paragraph has been added, and the existing second paragraph has been renumbered as the third paragraph.</p>

(Attachment 8)

SCI PHARMTECH, INC.
**Comparison Table of Amended Articles of Sustainable
Development Best Principles**

Content of Article after Amendment	Content of Article before Amendment	Description
recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.	recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.	
Article 32 1. Established on Dec. 30, 2014. 2. Amended on Mar. 13, 2020. 3. Amended on Mar. 18, 2022. 4. Amended on Mar. 14, 2023. <u>5. Amended on Nov. 07, 2025.</u>	Article 32 1. Established on Dec. 30, 2014. 2. Amended on Mar. 13, 2020. 3. Amended on Mar. 18, 2022. 4. Amended on Mar. 14, 2023.	Increase the number of revisions and dates of revision.

(Appendix 1)

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 1/3 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%, with at least 50% of this amount distributed to frontline employees, 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; the 29th amendment was made on May 26, 2025.

(Appendix 2)

SCI PHARMTECH, INC.
Sustainable Development Best Principles

Chapter I General Principles

Article 1

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

Article 2

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

Article 3

In promoting sustainable development initiatives, SCI shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance. SCI shall, in accordance with the materiality principle, conduct risk assessments of environmental, social and corporate governance issues pertaining to company operations and establish the relevant risk management policy or strategy.

Article 4

To implement sustainable development initiatives, SCI follows the principles below:

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

Article 5

SCI shall take into consideration the correlation between the development of domestic and international sustainable development principles and corporate core business operations, and the effect of the operation of individual companies and of SCI's respective business groups as a whole on stakeholders, in establishing SCI's

policies, systems or relevant management guidelines, and concrete promotion plans for sustainable development programs, which shall be approved by the board of directors and then reported to the shareholders meeting.

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

Chapter 2 Exercising Corporate Governance

Article 6

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

Article 7

The directors of SCI shall exercise the due care of good administrators to urge the company to perform its sustainable development initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its sustainable development policies. The board of directors of SCI is advised to give full consideration to the interests of stakeholders, including the following matters, in the company's performance of its sustainable development initiatives:

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

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

Article 8

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

Article 9

For the purpose of managing sustainable development initiatives, SCI shall establish the promoting sustainable development of governance frameworks, and General Manager's office of SCI is to be in charge of proposing and enforcing the sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.

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

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

Article 10

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

Chapter 3 Fostering a Sustainable Environment

Article 11

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

Article 12

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

Article 13

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

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

3. Adopting enforcement measures such as concrete plans or action plans, and examining the results of the operation on a regular basis.

Article 14

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

Article 15

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

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

Article 16

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

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

Article 17

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

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

1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.
2. Indirect greenhouse gas emissions: emissions resulting from the generation of inputted or acquired electricity, heating, or steam.
3. Other indirect emissions: emissions from operations which is not part of indirect emissions that are owned or controlled by other companies.

SCI is advised to compile statistics on greenhouse gas emissions, volume of water consumption and total weight of waste and to establish policies for energy conservation, carbon and greenhouse gas reduction, reduction of water consumption or management of other wastes. The companies' carbon reductions strategies should include obtaining carbon credits and be promoted accordingly to minimize the impact of the business operations on climate change.

Chapter 4 Preserving Public Welfare

Article 18

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

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

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

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

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

Article 19

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

Article 20

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

Article 21

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

Article 22

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

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

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

Article 22-1

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

Article 23

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

operations, in order to prevent the products or services from adversely impacting the rights, interests, health, or safety of consumers. .

Article 24

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

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

Article 25

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

Article 26

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

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

Article 27

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

SCI is advised to, through equity investment, commercial activities, endowments, volunteering service or other charitable professional services etc., dedicate

resources to organizations that commercially resolve social or environmental issues, participate in events held by citizen organizations, charities and local government agencies relating to community development and community education to promote community development.

Article 27-1

The Company shall continuously inject resources into cultural and artistic activities or the cultural and creative industry through donation, sponsorship, investment, procurement, strategic cooperation, voluntary technical services or other support models, in order to promote cultural development.

Chapter 5 Enhancing Disclosure of Sustainable Development Information

Article 28

SCI shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for TWSE/GTSM listed Companies and shall fully disclose relevant and reliable information relating to SCI's sustainable development initiatives to improve information transparency. Relevant information relating to sustainable development which SCI shall disclose includes:

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

Article 29

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

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

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

Chapter 6 Supplementary Provisions

Article 30

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

Article 31

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

Article 32

1. Established on Dec. 30, 2014.
2. Amended on Mar. 13, 2020.
3. Amended on Mar. 18, 2022.
4. Amended on Mar. 14, 2023.

Appendix 3

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 4

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 23, 2026.

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	Wang, Wei-Chung	7,352		Independent Director
Director	Chen, Chia-Jun	0		Independent Director
Director	Lan-Ching Chang	0		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".