Stock Code: 4169

TCM Biotech International Corp.

The 2026 1st Special Shareholders' Meeting Handbook

Date: November 17, 2026

Address: iFG Farglory Square Building D – CLCC Global Humanities Convention & Exhibition Center

(17F-10, No. 93, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City)

Method: Physical shareholders' meeting

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TCM Biotech International Corp.

One. The 2026 1st Special Shareholders' Meeting Procedure

I. Announce the meeting in session

II. Opening remarks by the Chairman

III. Reporting

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TCM Biotech International Corp.

Two. The 2026 1st Special Shareholders' Meeting Agenda

Time: 9:30 AM, Tuesday, November 17, 2026

Address: iFG Farglory Square Building D – CLCC Global Humanities Convention & Exhibition Center

Address: 17F-10, No. 93, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City

Method: Physical shareholders' meeting

One. Announce the meeting in session (announce the number of shares represented by the shareholders present)

Two. Opening remarks by the Chairman

Three. Reporting

I. The repurchase of treasury stock

Four. Discussing

I. Amendments to certain clauses of the company's "Procedures for the Acquisition or Disposal of Assets."

II. The lifting of non-compete restrictions on directors.

Five. Motions

Six. Meeting adjournment

Reporting

I. The repurchase of treasury stock

Repurchase	The first-time repurchase in 2026
Board resolution date	July 29, 2026
Purpose of repurchase	Maintaining the company's credit and shareholders' interests and rights
Repurchase period	July 30, 2026 – September 28, 2026
Repurchase price range	Minimum price NT$150 and maximum price NT$270. If the company's stock price falls below the lower limit of the repurchase price range, the shares may be repurchased continuously.
Types and quantities of shares repurchased	291,000 shares of common stock held as treasury stock
Amounts of shares repurchased	NT$47,475,000
Number of shares canceled and transferred	—
Cumulative number of the company's shares held	291,000 shares of common stock held as treasury stock
The ratio of the company's shares held cumulatively to the total issued shares (%)	0.44 %

Discussing

Proposal 1 (proposed by the Board of Directors)

Cause of action: Amendments to certain clauses of the company's "Procedures for the Acquisition or Disposal of Assets."

Note: 1. It is proposed to have certain clauses of the company's "Procedures for the Acquisition or Disposal of Assets" amended in response to the company's operational needs.

2. Please refer to Annex 1 on page 10 for a comparison table of the provisions of the "Procedures for the Acquisition or Disposal of Assets" before and after the amendments made.

3. This proposal was discussed by the Audit Committee and resolved and approved by the Board of Directors on September 22, 2026.

4. The proposal is hereby submitted for discussion.

Resolutions:

Proposal 2 (proposed by the Board of Directors)

Cause of action: The lifting of non-compete restrictions on board directors.

Note. 1. According to Article 209 of the Company Act: "A director who does anything for himself or on behalf of another person that is within the scope of the company's business shall explain to the shareholders' meeting the essential contents of such act with an approval obtained thereafter."

2. Since some directors of the company may have invested in or operated other companies with the same or similar business scope and serve as their board directors, a proposal is made to the shareholders' meeting to lift the non-compete restrictions on the directors in order to meet actual business needs without jeopardizing the interests of the company.

3. The proposal to lift the non-compete restrictions on the directors is detailed as follows:

Title	Name	Holding concurrent positions at other companies
Chairman	Huan-Chin Hsu	InPsytech Inc – Independent Director
Director	Jin-Ji Chen	Prosper Era Investment Co., Ltd. - Chairman InPsytech Inc – Independent Director
Independent Director	Zheng-Hong Kuo	Cathay Life Insurance Co., Ltd. – Independent Director Cathay Century Insurance Co., Ltd. – Independent Director
Independent Director	Hui-Yo Chen	TAIWAN MICROLOOPS CORP. – Director Prospect Hospitality Co., Ltd. – Supervisor

4. This proposal was discussed by the Audit Committee and resolved and approved by the Board of Directors on September 22, 2026.

5. The proposal is hereby submitted for discussion.

Resolutions:

Motions

Meeting Adjournment

Three. Annex

Annex 1

TCM Biotech International Corp.

"Procedures for the Acquisition or Disposal of Assets" before and after the amendments made

Article	Amended Article	Current Article	Note
Article 5: (Amount of investment in non-business real estate and right-of-use assets thereof or securities)	The amount for the acquisition of the aforementioned assets by the company and its subsidiaries respectively is as follows: 1. The total amount of real estate and right-of-use assets thereof not intended for business purposes shall not exceed 20% of the company's net value. 2. The total amount of investment in long-term and short-term marketable securities and the individual investment amount shall not exceed 100% of the company's net worth (except for the trading of less than one-year (inclusive) marketable securities with fixed income). 3. This restriction does not apply to subsidiaries in which the company holds more than 50% shares directly or indirectly.	The amount for the acquisition of the aforementioned assets by the company and its subsidiaries respectively is as follows: 1. The total amount of real estate and right-of-use assets thereof not intended for business purposes shall not exceed 20% of the company's net value. 2. The total amount of investment in long-term and short-term marketable securities shall not exceed 20% of the company's net worth (except for the trading of less than one-year (inclusive) marketable securities with fixed income). 3. The investment amount in individual marketable security shall not exceed 10% of the company's net worth.	Amendments are made in response to the company's operational needs
Article 22	The Procedures were stipulated on June 23, 2010. The 1st amendment was made on June 29, 2012. The 2nd amendment was made on June 7, 2013. The 3rd amendment was made on June 25, 2014. The 4th amendment was made on June 27, 2017. The 5th amendment was made on June 26, 2018. The 6th amendment was made on June 14, 2019. The 7th amendment was made on June 24, 2022. The 8th amendment was made on November 17, 2026.	The Procedures were stipulated on June 23, 2010. The 1st amendment was made on June 29, 2012. The 2nd amendment was made on June 7, 2013. The 3rd amendment was made on June 25, 2014. The 4th amendment was made on June 27, 2017. The 5th amendment was made on June 26, 2018. The 6th amendment was made on June 14, 2019. The 7th amendment was made on June 24, 2022.	Added the amendment schedule

Four. Appendix

Appendix 1

TCM Biotech International Corp.

Procedures for the Acquisition or Disposal of Assets

Article 1: (Purpose)

The Procedures are established to protect assets and ensure information disclosure.

Article 2: (By law)

The Procedures are amended pursuant to Article 36-1 of the "Securities and Exchange Act" (hereinafter referred to as "the Act") and the relevant provisions of the "Regulations Governing the Acquisition or Disposal of Assets by Public Companies" amended by the Financial Supervisory Commission (hereinafter referred to as "the FSC").

Article 3: (The scope of assets)

1. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interests in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.
2. Real property (including land, houses and buildings, investment property, right-of-use land, and construction enterprise inventory) and equipment.
3. Memberships.
4. Patents, copyrights, trademarks, franchise rights, and other intangible assets.
5. Right-of-use assets.
6. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).
7. Derivatives.
8. Assets acquired or disposed of in connection with merger and consolidation, split, acquisition, or assignment of shares in accordance with law.
9. Other major assets.

Article 4: (Terminology)

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

Preparation of Financial Reports by Securities Issuers."

4. Professional appraiser: Refers to a real property appraiser or any other person duly authorized by law to engage in the valuation of real property or equipment.

5. Date of occurrence: Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors' resolutions, or any other date that can confirm the counterpart and monetary amount of the transaction – whichever date is earlier; provided that, for investments requiring approval by the competent authority, the earlier of the above dates or the date of receipt of approval from the competent authority shall apply.

6. Investment in Mainland China: Refers to investments in Mainland China approved by the Ministry of Economic Affairs Investment Commission or conducted in accordance with the provisions of the "Regulations Governing Permission for Investment or Technical Cooperation in Mainland China."

7. Investment professional: Refers to financial holding companies, banks, insurance companies, bill finance companies, trust enterprises, securities firms operating proprietary trading or underwriting businesses, futures commission merchants operating proprietary trading businesses, securities investment trust enterprises, securities investment consulting enterprises, and fund management companies that are lawfully incorporated and regulated by the competent financial authorities of the jurisdiction where they are located.

8. Securities exchange: "Domestic securities exchange" refers to the Taiwan Stock Exchange Corporation; "foreign securities exchange" refers to any organized securities exchange market regulated by the competent securities authorities of the jurisdiction where it is located.

9. Over-the-counter venue ("OTC venue", "OTC"): "Domestic OTC venue" refers to a venue for OTC trading provided by a securities firm in accordance with the "Regulations Governing Securities Trading on the Taipei Exchange"; "foreign OTC venue" refers to a venue at a financial institution that is regulated by the foreign competent authority and that is permitted to conduct securities business.

Article 5: (Amount of investment in non-business real estate and right-of-use assets thereof or securities)

The amount for the acquisition of the aforementioned assets by the company and its subsidiaries respectively is as follows:

1. The total amount of real estate and right-of-use assets thereof not intended for business purposes shall not exceed 20% of the company's net value.

2. The total amount of investment in long-term and short-term marketable securities shall not exceed 20% of the company's net worth (except for the trading of less than one-year (inclusive) marketable securities with fixed income).

3. The investment amount in individual marketable security shall not exceed 10% of the company's net worth.

Article 6: (Appraisal report or opinion)

The certified public accounts (CPAs), attorneys, and securities underwriters that provide the company with appraisal reports or opinions shall meet the following requirements:

1. May not have previously received a final and unappealable sentence of imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act, the Insurance Act, the Financial Holding Company Act, or the

Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or an occupational crime. However, this provision does not apply if 3 years have already passed since the completion of the sentence, the expiration of the period of a suspended sentence, or the receipt of a pardon.

2. May not be a related party or de facto related party of any party to the transaction.

3. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of one another.

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

1. They shall prudently assess their own professional capabilities, practical experience, and independence prior to accepting a case.

2. They shall appropriately plan and execute adequate working procedures when conducting a case in order to reach a conclusion and use that conclusion as the basis for issuing the report or opinion. The related working procedures, collected data, and conclusions shall be fully and accurately specified in the case working papers.

3. The aforementioned professionals shall undertake an item-by-item evaluation of the appropriateness and reasonableness of the sources of data used, the parameters, and the information to be applied as the basis for issuing the appraisal report or opinion.

4. The aforementioned professionals shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is appropriate and reasonable, and that they have complied with applicable laws and regulations.

If the company acquires or disposes of assets stated in Articles 8, 9, and 12 of the Procedures through court auction proceedings, the company may substitute the appraisal report or CPA's opinion with the certification documents issued by the court.

Article 7:

If the acquisition or disposal of assets by the company requires the approval of the Board of Directors in accordance with established procedures or other legal requirements, and any director expresses dissent that is recorded in the minutes or a written statement, such objection shall be detailed in the minutes of the Board of Directors meeting.

When the acquisition and disposal of assets is submitted to the Board of Directors for discussion pursuant to the provisions stated in the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinion. If an independent director expresses dissent or reservations about any proposal, it shall be recorded in the minutes of the Board of Directors meeting.

The acquisition or disposal of material assets shall require the consent of one-half or more of all Audit Committee members and be submitted to the company's Board of Directors for a resolution. If the aforementioned proposal has not received consent from one-half or more of all Audit Committee members, the procedures may be implemented with the consent of two-thirds or more of all directors, and the Audit Committee's resolution shall be recorded in the minutes of the Board of Directors meeting.

The terms "all Audit Committee members" and "all directors" stated in the preceding paragraph shall be counted based on the actual number of incumbents.

Article 8: (Procedures for the acquisition or disposal of real estate, other assets, or the right-of-use assets thereof)

1. Appraisal procedures and operating procedures:

   The acquisition or disposal of real estate, equipment, or the right-of-use assets thereof by the company shall be carried out in accordance with the procedures of the company's internal control system, such as the "Real Estate, Plant and Equipment Cycle."

2. Procedure for determining transaction terms and authorized quota:

   (1) When acquiring or disposing of real estate or right-of-use assets thereof, an analytical report should be prepared with reference to the announced current value, appraised value, and actual transaction prices of neighboring real estate, which should be submitted to the Board of Directors for approval before proceeding.

   (2) The acquisition or disposal of equipment or related right-of-use assets shall be carried out through inquiry, comparison, negotiation, or bidding, and must be submitted for approval through a hierarchical authorization process in accordance with the authorization measures.

3. Responsible unit:

   The company, at the time of acquiring or disposing of real estate, equipment, or right-of-use assets, shall submit the transaction for approval in accordance with the aforementioned approval authority, which should be followed by the applying department and the management department.

4. Appraisal report for real estate, equipment or the right-of-use assets thereof:

   In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 10% of the company's paid-in capital or NT$100 million or more, the company, unless dealing with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:

   (1) Where, due to special circumstances, it is necessary to provide a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted to the Board of Directors for approval in advance; the same procedure shall be followed whenever any subsequent changes are made to the terms and conditions of the transaction.

   (2) Where the transaction amount is NT$300 million or more, appraisals from two or more professional appraisers shall be obtained.

   (3) Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a CPA shall be engaged to render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:

      1) The discrepancy between the appraisal results and the transaction amount is 20% or more of the transaction amount.

2) The discrepancy between the appraisal results of two or more professional appraisers is 10% or more of the transaction amount.

(4) No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided that, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.

Article 9: (Procedures for acquiring or disposing of marketable securities)

1. Appraisal procedures and operating procedures:

The company acquires or disposes of securities in accordance with the company's internal control system, "Investment Cycle" procedure.

2. Procedure for determining transaction terms and authorized quota:

(1) The trading of securities in a stock exchange market or over-the-counter venue shall be decided by the responsible unit based on market conditions and must be approved through a hierarchical authorization process in accordance with the authorization measures before proceeding.

(2) For any securities transactions not conducted in the stock exchange market or over-the-counter venue, the most recent financial statements of the subject company, audited or reviewed by a CPA, should be obtained as a reference for appraising the transaction price. Factors such as net value per share, profitability, and future development potential should be considered. All transactions must be approved by the Board of Directors before proceeding.

3. Responsible unit:

The company at the time of investing in or selling marketable securities should submit an application for approval in accordance with the aforementioned approval authority, and the finance/accounting department is responsible for the execution.

4. Obtaining experts' opinions:

(1) The company acquiring or disposing of securities shall, prior to the date of the event, obtain financial statements of the subject company for the most recent period, certified or reviewed by a CPA, for reference in appraising the transaction price.

(2) If the transaction amount is 10% of the company's paid-in capital or NT$100 million or more, the company shall additionally engage a CPA prior to the date of the event to provide an opinion regarding the reasonableness of the transaction price. This requirement does not apply, however, to publicly quoted prices of securities with an active market, or where otherwise provided by regulations of the FSC.

(3) The company may be exempt from the provisions stated in the preceding two paragraphs if it acquires or disposes of securities in accordance with the following conditions: Regarding obtaining the most recent financial statements of the subject company that have been audited and certified by a CPA, and if the transaction amount exceeds 10% of the company's paid-in capital or NT$100 million, the company should consult a CPA for an opinion on the reasonableness of the transaction price.

1) Acquire securities through a cash contribution in an incorporation by promotion or by public offering.

2) Participate in the subscription of securities issued at face value by the subject company due to a cash capital increase, in accordance with the governing laws and regulations.

3) Participate in the subscription of securities issued by a 100% owned subsidiary that is conducting a cash capital increase.

4) Securities listed and traded on the Taiwan Stock Exchange, the Taipei Exchange, or emerging stocks.

5) Government bonds, or bonds under repurchase or reverse purchase agreements.

6) Onshore or offshore publicly offered funds.

7) TWSE or TPEx listed stocks are acquired or disposed of in accordance with the "Taiwan Stock Exchange Corporation Rules Governing Purchase of Listed Securities by Reverse Auction" of TWSE or TPEx.

8) Participate in subscription of shares issued by a public company for a cash capital increase, and the securities acquired are not privately placed securities.

9) Subscribe to a fund before the fund is established in accordance with Article 11, paragraph 1 of the "Securities Investment Trust and Consulting Act" and Jin-Kwong-Zheng-(IV)-Zi No. 0930005249 Order issued by the Financial Supervisory Commission on November 1, 2004.

10) Refers to domestic private equity funds that are subscribed to or repurchased, provided that the investment strategy specified in the trust agreement is the same as the investment scope of public funds, except for securities margin trading and unredeemed securities-related commodity positions.

Article 10: (Procedures for handling the acquisition of real estate, other assets, or right-of-use assets thereof from related parties)

1. When the company engages in any acquisition or disposal of assets from or to a related party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised in accordance with the aforementioned provisions in the preceding paragraph, if the transaction amount reaches 10% or more of the company's total assets, the company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion in accordance with the aforementioned provisions in the preceding paragraph.

   The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with the provisions of Article 11-1 herein.

   When judging whether a transaction counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.

2. Appraisal procedures and operating procedures

   When the company acquires or disposes of real property, other assets, or the related right-of-use assets from or to a related party, and the transaction amount reaches 10% or more of paid-in capital, 10% or more of the company's total assets, or NT$100 million or more – except for trading domestic government bonds, bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises – the company may not enter into a transaction contract or make a payment until the

following matters have been approved by the Audit Committee and resolved by the Board of Directors:

(1) The purpose, necessity and anticipated benefit of the acquisition or disposal of assets;

(2) The reason for choosing the related party as a transaction counterparty;

(3) With respect to the acquisition of real property or right-of-use assets thereof from a related party, relevant information used to appraise the reasonableness of the preliminary transaction terms in accordance with Article 11;

(4) The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the company and the related party;

(5) Monthly cash flow forecasts for the year commencing from the anticipated month of signing the contract, and evaluating the necessity of the transaction and reasonableness of the funds utilization;

(6) An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the provisions stated in the preceding article;

(7) Restrictive covenants and other important stipulations associated with the transaction.

With respect to the types of transactions listed below, when conducted between the company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100% of the issued shares or total capital, the company's Board of Directors may delegate the board chairman to decide such matters if the transaction is within a certain amount pursuant to Article 7, with the decisions subsequently submitted to and ratified by the next Board of Directors meeting.

(1) Acquisition or disposal of equipment or right-of-use assets thereof held for business use;

(2) Acquisition or disposal of real property or right-of-use assets thereof held for business use.

If the company or a subsidiary of a company that is not a domestic public company carries out a transaction as set out in paragraph 1 and the transaction amount reaches 10% or more of the company's total assets, the company shall submit all the data stated in paragraph 1 to the shareholders' meeting for approval before the transaction contract can be signed and any payment made. However, this restriction does not apply to transactions conducted between the company and its parent company and subsidiaries or between its subsidiaries.

The calculation of the transaction amounts referred to in paragraph 1 and the preceding paragraph shall be made in accordance with Article 14, paragraph 1 herein, and the so-called "within the preceding year" refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the shareholders' meeting or Board of Directors and recognized by the Audit Committee in accordance with these Regulations need not be counted toward the transaction amount.

Article 11: (Evaluating the reasonableness of the transaction costs)

1. The company that acquires real property or right-of-use assets thereof from a related

party shall evaluate the reasonableness of the transaction costs according to the following means:

(1) Based on the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer, "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the company purchases the property; provided that it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.

(2) Refers to the total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided that the actual cumulative amount loaned by the financial institution is 70% or more of the financial institution's appraised loan value of the property, and the loan period has been one (1) year or more. However, this shall not apply when the financial institution is a related party of any of the transaction counterparties.

2. Where land and structures thereon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the methods listed in the preceding paragraph.

3. The company acquires real property or right-of-use assets thereof from a related party and has the cost of the real property or right-of-use assets appraised in accordance with subparagraphs 1 and 2 of paragraph 1. The company shall contract a CPA to review the appraisal and render a specific opinion.

4. When the company acquires real property or right-of-use assets thereof from a related party and falls under one of the following circumstances, the acquisition shall be conducted in accordance with the provisions of Article 10, and the preceding three paragraphs shall not apply:

(1) The related party acquired the real property or the right-of-use assets thereof through inheritance or as a gift.

(2) More than 5 years have elapsed from the date the related party signed the contract to obtain the real property or right-of-use assets until the signing date of the current transaction.

(3) The real property is acquired by signing a joint development contract with a related party or by engaging a related party to build real property, either on the company's own land or on rented land.

(4) The real property right-of-use assets for business use are acquired by the company together with its parent or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100% of the issued shares or authorized capital.

5. When the results of the company's appraisal, conducted in accordance with the provisions of paragraphs 1 and 2, are uniformly lower than the transaction price, the matter shall be handled in compliance with the provisions of paragraph 6. However, where the following circumstances exist, objective evidence has been submitted, and specific opinions on reasonableness have been obtained from both a professional real property appraiser and a CPA, this restriction shall not apply:

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

1) Where undeveloped land is appraised in accordance with the means stated in the preceding Article, and structures are appraised in accordance with the related party's construction cost plus reasonable construction profit for a total amount exceeding the actual transaction price. The so-called "reasonable construction profit" refers to the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin of the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.

2) Completed transactions by unrelated parties within the preceding year involving other floors of the same property, or neighboring or similarly valued parcels of land, where the land area and transaction terms are comparable after accounting for reasonable price discrepancies in floor or land area prices in accordance with standard property market sale or leasing practices.

(2) Where the company acquires real property or obtains real property right-of-use assets thereof through leasing from a related party, and provides evidence that the terms of the transaction are similar to those of completed transactions involving neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.

Completed transactions involving neighboring or closely valued parcels of land, as mentioned in the preceding paragraph, refer to parcels on the same or an adjacent block and within a distance of no more than 500 meters, or parcels close in publicly announced current value. Transactions involving similarly sized parcels refer to transactions completed by unrelated parties for parcels with a land area of no less than 50% of the property in the planned transaction. The term within the preceding year refers to the year preceding the date of occurrence when acquiring the real property or obtaining the right-of-use assets thereof.

6. Where the company acquires real property or right-of-use assets thereof from a related party and the results of appraisals conducted in accordance with the provisions of the preceding paragraph are uniformly lower than the transaction price, the following steps shall be taken:

(1) A special reserve shall be set aside in accordance with Article 41, paragraph 1 of the Act for the difference between the real property transaction price and the appraised cost, and it may not be distributed or used for a capital increase or the issuance of bonus shares. Where a public company uses the equity method to account for its investment in another company, the special reserve called for under Article 41, paragraph 1 of the Act shall be set aside pro rata, in proportion to the public company's equity stake in the other company.

(2) Independent Directors shall comply with Article 218 of the Company Act when handling the relevant matters.

(3) Actions taken pursuant to subparagraphs 1 and 2 shall be reported to the shareholders' meeting, and the details of the transaction shall be disclosed in the annual report and investment prospectus.

When the company has set aside a special reserve pursuant to the provision in the preceding paragraph, it may not utilize the special reserve until it has recognized a loss on the decline in market value of the assets it purchased or leased at a premium, or the assets have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has

been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the FSC has given its consent.

When the company obtains real property or right-of-use assets thereof from a related party, it shall also comply with the provision of paragraph 6 if there is other evidence indicating that the transaction was not an arm's length transaction.

Article 12: (Procedures for the company to acquire or dispose of membership certificates, intangible assets or right-of-use assets thereof)

1. Appraisal procedures and operating procedures:

   The acquisition or disposal of membership certificates, intangible assets, or right-of-use assets thereof by the company shall be carried out in accordance with the relevant provisions of the company's internal control system and related regulations.

2. Procedure for determining transaction terms and authorized quota:

   (1) When acquiring or disposing of membership certificates, other intangible assets, or their associated right-of-use assets, the transaction terms or price should be determined with reference to the fair market value. An analysis report should be prepared and submitted to the General Manager. The Chairman's approval is required for any transaction amounting to less than NT$2 million. For transactions exceeding NT$2 million but less than NT$3 million, the Chairman's approval should be obtained, and a report must be submitted at the next Board meeting. For transactions exceeding NT$3 million, the Board's approval is required before proceeding.

   (2) When acquiring or disposing of intangible assets or the right-of-use assets thereof (such as drug licenses, distribution rights, and technology licenses), the transaction terms or price should be determined with reference to the fair market value. An analysis report should be prepared and submitted to the General Manager, and any potential issues should be reported to the Audit Committee in advance. This report may be prepared electronically.

   For a transaction under NT$10 million, approval from the Chairman is required, and a report must be submitted at the next board meeting. For a transaction exceeding NT$10 million, board approval is also required before proceeding.

3. Responsible unit:

   The company, at the time of acquiring or disposing of membership certificates, intangible assets, or right-of-use assets, shall submit them for approval in accordance with the aforementioned approval authority. This process should be carried out by the applying and management departments.

4. Expert appraisal report on membership certificates, intangible assets, or right-of-use assets thereof:

   (1) For any membership certificate acquired or disposed of by the company for an amount exceeding NT$10 million, an expert appraisal report should be obtained.

   (2) For any intangible assets or right-of-use assets thereof acquired or disposed of by the company for an amount exceeding NT$10 million, an expert appraisal report should be obtained.

   (3) In acquiring or disposing of membership certificates, intangible assets, or right-of-use assets thereof where the transaction amount reaches 10% of the

company's paid-in capital or NT$100 million or more, the company, unless dealing with a domestic government agency, should consult a CPA for an opinion on the reasonableness of the transaction price prior to the date of occurrence of the event.

Article 13: (Calculation of transaction amount)

The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Article 14, paragraph 1, subparagraph 5 herein, and the so-called "within the preceding year" refers to the year preceding the date of occurrence of the current transaction. Items with an appraisal report or CPA's opinion obtained in accordance with the Procedures are exempt from being counted toward the transaction amount.

Article 14: (Procedures for acquiring or disposing of derivatives)

1. Trading principles and policies:

(1) Types of transactions:

1) The derivatives of the company refer to transaction contracts (such as forward contracts, options, futures, swaps, and composite contracts composed of the above products) whose value is derived from assets, interest rates, exchange rates, indexes, or other benefits.

2) The company shall conduct bond margin transactions in accordance with the provisions of these Regulations. These procedures do not apply to bond transactions with repurchase conditions.

(2) Operating or risk-hedging strategies:

The company engages in derivative financial product transactions primarily for hedging purposes. Select trade products that are capable of mitigating risks arising from the company's business operations. The currencies held must correspond to the company's actual foreign exchange needs for import and export transactions, following the principle of self-balancing the company's overall internal position (referring to foreign currency income and expenditure) to reduce the company's overall foreign exchange risk and save foreign exchange operation costs. Transactions for specific purposes must be carefully evaluated and approved by the Board of Directors before proceeding.

(3) Division of powers and responsibilities:

1) Finance / Accounting Department:

(i) Traders:

A. Formulate the overall trading strategy for the company's financial products.

B. Traders should regularly calculate the positions every two weeks, collect market information, conduct trend judgments and risk assessments, formulate operational strategies, and use these strategies as the basis for trading with the approval of the competent authorities.

C. Execute transactions in accordance with the approval of the competent authority and the established strategy.

D. When there are significant changes in the financial market and traders determine that the established strategies are no

longer applicable, they should submit an appraisal report and revise the strategies accordingly. The revised strategies will serve as the basis for trading with the approval of the Chairman.

(ii) Accounting personnel:

A. Implement transaction confirmation.

B. Review and verify whether transactions are conducted in accordance with authorization and established strategies.

C. Perform monthly evaluations, and submit appraisal reports to the Chairman for approval.

D. Accounting and bookkeeping procedures.

E. Reporting and announcements shall be carried out in accordance with the regulations of the Financial Supervisory Commission.

(iii) Settlement clerks: Perform settlement tasks.

(iv) Authority to approve derivatives transactions:

A. Hedging transactions:

a. Each transaction conducted by the Chairman is limited to US$100,000, and the transaction of cumulative unsettled position is limited to US$1 million.

b. When the cumulative unsettled positions exceed the Chairman's authority, it should be submitted to the Board of Directors for approval.

B. Other transactions for specific purposes, regardless of amount, must be approved by the Board of Directors before proceeding.

C. Non-hedging transactions, regardless of amount, must be approved by the Board of Directors before proceeding.

2) Audit Department:

(i) Internal auditors should periodically review the adequacy of internal controls over derivatives transactions and conduct monthly audits of the trading department's compliance with these procedures. They should analyze the trading cycle, prepare an audit report, and submit the report to the independent directors for review by the end of the month following the completion of the audit.

(ii) If internal auditors discover any major violations or if the company is at risk of significant losses, they should immediately prepare an audit report for review and notify all independent directors.

(iii) The company shall report to the Financial Supervisory Commission (FSC) by the end of February of the following year, providing the implementation status of the annual audit plan for internal audit operations. Additionally, it shall report the

improvement status of any non-conformities to the FSC for records no later than the end of May of the following year.

3) Performance evaluation:

(i) Hedging transactions:

A. Base the performance evaluation on the company's book exchange rate costs and the profits and losses generated from derivatives transactions.

B. The company adopts a monthly valuation method to assess profits and losses in order to fully understand and express the risks associated with transactions.

C. The finance department should provide the Chairman with assessments of foreign exchange positions, foreign exchange market trends, and market analysis as management references and instructions.

(ii) Specific transaction purpose:

Carry out performance evaluation in accordance with the actual profits and losses, and accounting personnel must have the position reports prepared regularly for the reference of the management.

(iii) Non-hedging transactions:

Non-hedging transactions should be evaluated weekly. However, hedging transactions made for business purposes should be evaluated at least twice a month.

4) The determination of the total contract amount and the limit of maximum losses:

(i) Total contract amount:

A. Hedging transaction amount:

The finance department should have a comprehensive understanding of the company's overall position to mitigate transaction risks. The amount for hedging transactions should not exceed US$1 million. Transactions exceeding US$1 million should be reported to the Board of Directors for approval.

B. Non-hedging transactions and transactions for specific purposes:

The company's non-hedging transactions and transactions for specific purposes must have the approval of the Board of Directors and can only be carried out in accordance with policy directives.

(ii) The limit of maximum loss:

A. Hedging transactions:

The maximum loss on all hedging contracts is 5% of the total contract amount. The loss for an amount exceeding such limit must be reported to the Chairman for discussion

in order to form necessary countermeasures, and the Board of Directors must be notified. The maximum loss of a contract shall not exceed 5% of the contract amount.

B. For transactions with a specific purpose, a stop-loss point should be set after the position is established to prevent excessive losses. The stop-loss point should not exceed 5% of the transaction amount. If the loss exceeds 5% of the transaction amount, it must be reported immediately to the Chairman and the Board of Directors to discuss and implement necessary countermeasures. If it is not reported to the Board of Directors in time, the countermeasures should be explained at the next board meeting.

The maximum loss of a contract shall not exceed 5% of the contract amount.

2. Risk management measures:

Since the market is susceptible to fluctuations due to various factors, which can easily lead to operational risks associated with derivatives, market risk management shall be conducted in accordance with the following principles:

(1) Credit risk management:

Trade counterparty: mainly refers to well-known domestic and international financial institutions.

Trading commodities: mainly refers to the commodities offered by well-known domestic and international financial institutions.

(2) Market price risk management:

The potential losses from future market price fluctuations in derivatives are uncertain. Therefore, the profit and loss situation should be continuously monitored from the establishment of the position. If the loss exceeds the preset stop-loss point, it must be reported to the Chairman for an immediate decision.

(3) Liquidity risk management:

Financial products with high liquidity (i.e. the ability to be settled in the market at any time) should be selected first to ensure the liquidity of the derivatives. Financial institutions entrusted with transactions must have sufficient information and the ability to trade in any market at any time.

(4) Cash flow risk management:

The funds used by the company for derivative transactions are limited to proprietary funds to ensure the stability of the company's working capital turnover. Additionally, the transaction amount should take into account the projected cash inflows and outflows for the next three months to meet funding needs.

(5) Operational risk management:

1) Comply with the company's authorized quota, operating procedures, and internal audits strictly to avoid operational risks.

2) Personnel engaged in derivatives trading and confirmation, settlements, and other relevant operations shall not hold all the positions

concurrently.

3) Individuals responsible for risk measurement, monitoring, and control should be in a different department from the personnel mentioned in the preceding paragraph; additionally, they should report to the Board of Directors or to senior executives who are not responsible for transaction- or position-related decision-making.

4) Positions held in derivatives trading should be evaluated at least weekly, except for hedging transactions conducted for business purposes, which should be evaluated at least twice monthly. The appraisal report should be submitted to a senior executive authorized by the Board of Directors.

(6) Commodities risk management:

Insiders should possess complete and accurate professional knowledge of financial products and request banks to have risks fully disclosed.

(7) Legal risk management:

Documents signed with financial institutions should be reviewed by specialists in foreign exchange and legal affairs or legal counsel before signing.

3. Internal audit system:

(1) The company's internal auditors shall regularly review the adequacy of the internal controls over derivatives trading and audit the trading department's compliance with the procedures for handling derivatives trading on a monthly basis, with an audit report prepared. If any major non-conformities are discovered, the independent directors shall be notified in writing.

(2) The company's internal auditors shall report to the Financial Supervisory Commission (FSC) by the end of February of the following year, including the implementation status of the annual audit plan for internal audit operations, and shall report the improvement status of any non-conformities to the FSC for records no later than the end of May of the following year.

4. Regular appraisal and non-conformity handling methods:

(1) The Board of Directors shall designate senior management personnel to periodically monitor and evaluate whether derivatives trading performance is consistent with the established operational strategy and whether the risk undertaken is within the company's permitted scope of tolerance. Any irregular circumstances (such as positions exceeding the loss limit) shall be reported immediately to the Board of Directors, with appropriate measures adopted accordingly.

(2) Positions held in derivatives trading should be evaluated at least weekly, except for hedging transactions conducted for business purposes, which should be evaluated at least twice monthly. The appraisal report should be submitted to a senior executive authorized by the Board of Directors.

5. Board of Directors' supervisory and management principles for engaging in derivatives trading:

(1) Designate senior management personnel to monitor and control derivatives trading risk continuously.

(2) Periodically evaluate whether derivatives trading performance is consistent with the established operational strategy and whether the risk undertaken is

within the company's permitted scope of tolerance.

(3) Senior management personnel authorized by the Board of Directors shall manage derivatives trading in accordance with the following principles:

1) Periodically evaluate whether the risk management measures currently implemented are appropriate and are faithfully conducted in accordance with the "Regulations Governing the Acquisition or Disposal of Assets by Public Companies" and the procedures for engaging in derivatives trading formulated by the company.

2) When non-conformities are found in the course of supervising trading and profit-loss circumstances, appropriate measures shall be adopted, and a report shall be immediately made to the Board of Directors. After the company appoints independent directors, an independent director shall attend the board meeting to express opinions.

6. The company engaging in derivatives trading shall establish a logbook detailing the types and amounts of derivatives traded, the Board of Directors' approval dates, and the matters required to be carefully evaluated according to the provisions of this Article.

The company's internal audit personnel shall periodically evaluate the suitability of internal controls over derivatives and conduct a monthly audit to assess how faithfully the trading department adheres to the procedures for engaging in derivatives trading, and prepare an audit report. If any material violations are discovered, all independent directors shall be notified in writing.

Article 15: (Procedure for handling mergers and consolidations, splits, acquisitions, and assignment of shares)

1. Appraisal procedures and operating procedures:

(1) At the time of conducting mergers and consolidations, splits, acquisitions, or assignments of shares, the company should engage a CPA, attorney, or securities underwriter to jointly develop a timetable for the legally prescribed procedures and to organize a special task force to execute these procedures in accordance with the law. Additionally, prior to convening the Board of Directors meeting to resolve the matter, the company should engage a CPA, attorney, or securities underwriter to provide an opinion on the reasonableness of the share swap ratio, acquisition price, or distribution of cash or other property to shareholders, and submit this opinion to the Board of Directors for deliberation and approval. However, the requirement to obtain the aforesaid opinion on reasonableness issued by an expert may be exempted in the case of mergers and consolidations of a subsidiary by the company in which it directly or indirectly holds 100% of the issued shares or authorized capital, and in the case of a merger and consolidation between subsidiaries in which the company directly or indirectly holds 100% of the respective subsidiary's issued shares or authorized capital.

(2) A company participating in a merger, consolidation, split, acquisition, or assignment of shares shall prepare a public report for shareholders detailing important contractual contents and matters relevant to the merger, consolidation, split, or acquisition prior to the shareholders' meeting. This report shall be included along with the expert opinion referred to in the preceding paragraph when sending shareholders notice of the shareholders' meeting, for reference in deciding whether to approve the merger,

consolidation, split, or acquisition. Provided that where a provision of another act exempts a company from convening shareholders' meetings to approve the merger, consolidation, split, or acquisition, this restriction shall not apply. In addition, where the shareholders' meeting of any one of the companies participating in a merger, consolidation, split, or acquisition fails to convene or pass a resolution due to lack of quorum, insufficient votes, or other legal restrictions, or the proposal is rejected by the shareholders' meeting, the companies participating in the merger, consolidation, split, or acquisition shall immediately publicly explain the reasons, the follow-up measures, and the preliminary date of the next shareholders' meeting.

2. Additional precautions:

(1) Board meeting date: A company participating in a merger, consolidation, split, or acquisition shall convene a Board of Directors meeting and a shareholders' meeting on the day of the transaction to resolve matters relevant to the merger, consolidation, split, or acquisition, unless another act provides otherwise or the FSC is notified in advance of special circumstances and grants consent. A company participating in an assignment of shares shall call a Board of Directors meeting on the day of the transaction, unless another act provides otherwise or the FSC is notified in advance of special circumstances and grants consent.

When participating in a merger, consolidation, split, acquisition, or assignment of another company's shares, the company listed on an exchange or with shares traded on an OTC market shall prepare a full written record containing the following information and retain it for 5 years for reference:

1) Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, consolidation, split, acquisition, or assignment of another company's shares prior to the disclosure of the information.

2) Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a Board of Directors meeting.

3) Important documents and minutes: Including merger and consolidation, split, acquisition, and share assignment plans, any letter of intent or memorandum of understanding, material contracts, and minutes of board meetings.

When participating in a merger and consolidation, split, acquisition, or assignment of another company's shares, a company that is listed on an exchange or has its shares traded on an OTC market shall, within 2 days counting inclusively from the date of passage of a resolution by the Board of Directors, report (in the prescribed format and via the Internet-based information system) the information set out in the preceding paragraph to the FSC for records.

Where any of the companies participating in a merger, consolidation, split, acquisition, or assignment of another company's shares is neither listed on an exchange nor has its shares traded on an OTC market, the companies that are so listed or traded shall sign an agreement with such

company lawfully.

(2) Prior confidentiality commitment: Every person participating in or privy to the plan for merger and consolidation, split, acquisition, or assignment of shares shall issue a written undertaking of confidentiality and may not disclose the content of the plan prior to the public disclosure of the information. Such persons may also not trade, in their own name or under the name of another person, any stock or other equity security of any company related to the plan for merger and consolidation, split, acquisition, or assignment of shares.

(3) Principles for determining and changing the share swap ratio or acquisition price: Companies participating in a merger, consolidation, split, acquisition, or share assignment shall, before the board meetings of both parties, appoint CPAs, attorneys, or securities underwriters to express their opinions on the reasonableness of the share swap ratio, acquisition price, or cash and other property allocated to shareholders, and then submit these opinions to the shareholders' meeting.

The share swap ratio or acquisition price may not be arbitrarily altered unless the circumstances permitting such alteration are stipulated in the contract and have already been publicly disclosed. The conditions for altering the share swap ratio or acquisition price are as follows:

1) Arrange cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, and other equity-based securities.

2) An action, such as a disposal of major assets, that affects the company's financial operations.

3) An event, such as a major disaster or major change in technology, that affects shareholder equity or share price.

4) An adjustment where any of the companies participating in the merger and consolidation, split, acquisition, or assignment of shares from another company, buys back treasury stock lawfully.

5) An increase or decrease in the number of entities or companies participating in the merger and consolidation, split, acquisition, or assignment of shares.

6) The contractual terms and conditions that can be altered and have been publicly disclosed.

(4) Contractual contents: In addition to the provisions of Article 317-1 of the Company Act and Article 22 of the Enterprise Merger and Acquisition Act, the contract signed for a merger and consolidation, split, acquisition, or assignment of another company's shares shall specify the following matters.

1) Handling of breach of contract.

2) Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by the company that is extinguished in a merger and consolidation or split.

3) The quantity of treasury shares that can be repurchased in accordance with the law and the principles for handling such transaction after the base date for the calculation of the share swap ratio.

4) The manner of handling changes in the number of participating entities or companies.

5) Preliminary progress schedule for plan execution, and anticipated completion date.

6) The date scheduled for convening the legally mandated shareholders' meeting when the plan exceeds the deadline without completion, and the relevant procedures.

(5) When the changes in the number of companies involved in a merger and consolidation, split, acquisition or share assignment occurred: After public disclosure of the information, if any company participating in the merger, split, acquisition, or share assignment intends further to carry out a merger and consolidation, split, acquisition, or share assignment with another company, all of the participating companies shall carry out anew the procedures or legal actions that had originally been completed toward the merger and consolidation, split, acquisition, or share assignment; except that where the number of participating companies is decreased and a participating company's shareholders' meeting has adopted a resolution authorizing the Board of Directors to alter the limits of authority, such participating company may be exempted from calling another shareholders' meeting to resolve on the matter anew.

(6) Where any of the companies participating in a merger and consolidation, split, acquisition, or assignment of shares is not a public company, the company shall enter into an agreement with it and comply with the provisions of paragraph 2, subparagraph (1) of this Article regarding the date of the board meeting, subparagraph (2) regarding the prior confidentiality commitment, and subparagraph (5) regarding the change in the number of companies involved in the merger and consolidation, split, acquisition, or share assignment.

Article 16: (Public disclosure of information)

1. The projects to be announced and reported and the reporting standards:

(1) Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20% or more of paid-in capital, 10% or more of the company's total assets, or NT$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

(2) Merger and consolidation, split, acquisition, or assignment of shares.

(3) Losses from derivatives trading reach the limits on aggregate losses or losses on individual contract that set out in the procedures adopted by the company.

(4) Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and the transaction counterparty is not a related party, and the transaction amount meets one of the following criteria:

1) A public company whose paid-in capital is less than NT$10 billion, the transaction amount reaches NT$500 million or more.

2) A public company whose paid-in capital is NT$10 billion or more, the

transaction amount reaches NT$1 billion or more.

(5) Where real property is acquired through an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches NT$500 million or more.

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

1) Trading of domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan.

2) Where done by professional investors – securities trading on securities exchanges or OTC markets, or subscription of foreign government bonds, or of common corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange traded notes, or subscription of securities by a securities firm as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange.

3) Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

(7) The aforementioned transaction amounts shall be calculated as follows:

1) The amount of any individual transaction.

2) The cumulative transaction amounts of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year.

3) The cumulative transaction amounts of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year.

4) The cumulative transaction amounts of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.

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

2. Deadline for handling announcement and reporting:

If the acquisition or disposal of assets falls into the categories requiring public

disclosure as described in paragraph 1 of this Article, and the transaction amount reaches the threshold for public disclosure under this Article, the company shall file a public disclosure declaration within 2 days, counting inclusively from the date of the event's occurrence.

3. Announcement and reporting procedure:

(1) The company shall disclose relevant information on the information reporting website designated by the Financial Supervisory Commission.

(2) The company shall, in accordance with the prescribed format, submit a monthly report on the derivative transactions conducted by the company and its non-domestic subsidiaries up to the end of the previous month to the information reporting website designated by the Financial Supervisory Commission before the 10th day of each month.

(3) If any project that should be announced by the company is found to be incorrect or missing and needs to be corrected, the company shall re-announce and resubmit all projects within 2 days from the date the error detected.

(4) The company at the time of acquiring or disposing of assets shall keep the relevant contracts, minutes, registers, appraisal reports, and opinions from CPAs, attorneys, or securities underwriters in the office for at least 5 years, unless otherwise required by law.

(5) Where any of the following circumstances occurs with respect to a transaction that the company has already publicly announced and reported in accordance with this Article, a public report of the relevant information shall be made on the information reporting website designated by the Financial Supervisory Commission within 2 days, counting inclusively from the date of occurrence of the event:

1) Change, termination, or rescission of a contract signed in regard to the original transaction.

2) The merger and consolidation, split, acquisition, or assignment of shares is not completed by the scheduled date set forth in the contract.

3) Changes made to the originally publicly announced and reported information.

Article 17: (The company's subsidiaries shall comply with the following provisions)

1. Subsidiaries should also establish the "Procedures for the Acquisition or Disposal of Assets" in accordance with the relevant provisions of the "Regulations Governing the Acquisition or Disposal of Assets by Public Companies." If the subsidiary is a publicly listed company, the establishment of the "Procedures for the Acquisition or Disposal of Assets" shall be carried out in accordance with the provisions of the "Regulations Governing the Acquisition or Disposal of Assets by Public Companies."

2. The subsidiary shall have assets acquired or disposed of in accordance with the company's regulations.

3. For a subsidiary that is not a publicly listed company at the time of acquiring or disposing of assets when such assets meet the disclosure and reporting standards

stipulated in the "Regulations Governing the Acquisition or Disposal of Assets by Public Companies," the parent company shall also handle the disclosure and reporting matters on behalf of the subsidiary.

4. The so-called "reaching 20% of the company's paid-in capital or 10% of the company's total assets" in the subsidiary's announcement and reporting standards refers to the paid-in capital or total assets of the parent company (the company).

Article 18: (Penalties)

The company's employee who violates the provisions of the Procedures in acquiring or disposing of assets shall be punished in accordance with the company's relevant disciplinary regulations, depending on the severity of the violation committed.

Article 19: (Other provisions)

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

In the case of a company whose shares have no par value or have a par value other than NT$10 – for the calculation of transaction amounts of 10% of paid-in capital under these Regulations, 10% of equity attributable to owners of the parent shall be used; for calculations under the provisions of these Regulations regarding transaction amounts relative to paid-in capital of NT$10 billion, NT$20 billion of equity attributable to owners of the parent shall be used.

Article 20: (Implementation and revision)

The company's "Procedures for the Acquisition or Disposal of Assets" is submitted to the Audit Committee for approval, then to the Board of Directors for approval, and finally to the shareholders' meeting for approval. The same applies to any amendment made.

Article 21: (Supplementary provisions)

Any matters not covered in the Procedures shall be handled in accordance with the relevant laws and regulations.

Article 22: The Procedures were stipulated on June 23, 2010.

The 1st amendment was made on June 29, 2012.

The 2nd amendment was made on June 7, 2013.

The 3rd amendment was made on June 25, 2014.

The 4th amendment was made on June 27, 2017.

The 5th amendment was made on June 26, 2018.

The 6th amendment was made on June 14, 2019.

The 7th amendment was made on June 24, 2022.

Appendix 2

TCM Biotech International Corp.
Rules of Procedure for Shareholders' Meetings

One. Purpose

For establishing a strong governance system and sound supervisory capabilities for the company's shareholders' meeting, and for enhancing management capabilities, the "Rules of Procedure for Shareholders' Meetings" (hereinafter referred to as the "Rules") is stipulated for compliance.

Two. Contents

The rules of procedure for the company's shareholders' meeting shall be handled as provided in the "Rules," unless otherwise provided by law, regulation, or the Articles of Incorporation.

Three. Operation contents

Article 1: (Convening shareholders' meetings and issuing meeting notices)

1. Unless otherwise provided by law and regulation, the company's shareholders' meetings shall be convened by the Board of Directors.

   Unless otherwise stipulated in the "Regulations Governing the Administration of Shareholder Services of Public Companies," the company's convening of a virtual shareholders' meeting should be detailed in the Articles of Incorporation, and the meeting shall be conducted by a resolution of the Board of Directors. In addition, the virtual shareholders' meeting shall be carried out with the consent of the majority of directors at a meeting attended by more than two-thirds of the directors.

2. Changes to how the company's shareholders' meeting is convened shall be resolved by the Board of Directors and must be made no later than the mailing of the shareholders' meeting notice.

   The company shall prepare electronic versions of the shareholders' meeting notice, 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) 30 days before the date of a regular shareholders' meeting or 15 days before the date of a special shareholders' meeting. The company shall prepare electronic versions of the shareholders' meeting agenda handbook and supplemental meeting material and upload them to the MOPS 21 days before the date of the regular shareholders' meeting or 15 days before the date of the special shareholders' meeting. In addition, the company, 15 days before the date of the shareholders' meeting, shall have prepared the shareholders' meeting agenda handbooks and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda handbooks and supplemental materials shall also be displayed at the Company.

   The agenda handbook and supplemental meeting materials should be made available for shareholders' reference on the shareholders' meeting date as follows:

   (1) The company at the time of convening a physical shareholders' meeting shall distribute them on-site at the shareholders' meeting.

   (2) The company at the time of convening a hybrid shareholders' meeting shall

distribute them on-site at the shareholders' meeting and upload the electronic files to the video conferencing platform.

(3) The company at the time of convening a virtual-only shareholders' meeting shall upload the electronic files to the video conferencing platform.

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

4. Election or dismissal of directors; amendments to the Articles of Incorporation; capital reduction; application for suspension of public offering; director's competition permit; capital increase from earnings; capital increase from additional paid-in capital; dissolution, merger and consolidation, or split of the company; or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act, or Articles 56-1 and 60-2 of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" shall be set out in the notice stating the reasons for convening the shareholders' meeting. None of the above matters may be raised by a motion.

5. A shareholder holding 1% or more of the total number of issued shares may submit to the company a written proposal for discussion at a regular shareholders' meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda. In addition, 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.

6. Prior to the book closure date before a regular shareholders' meeting is held, the company shall publicly announce that it will receive shareholder proposals, including 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; any proposal exceeding 300 words will not 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 the discussion of the proposal.

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

Article 2: (Preparation of documents such as the attendance book)

1. The company shall specify in its shareholders' meeting notices the time during which attendance registrations of shareholders, solicitors, and proxies (collectively known as "shareholders") will be accepted, and the place to register for attendance as well as other matters requiring attention will be made known.

2. 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 where attendance registrations are accepted shall be clearly marked, and sufficient suitable personnel shall be 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

who complete registration will be deemed to be attending the shareholders' meeting in person.

3. Shareholders shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The company may not arbitrarily request any additional supporting documents for shareholder attendance. Solicitors soliciting proxy forms shall also bring identification documents for verification.

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

5. The company shall furnish attending shareholders with the meeting agenda handbooks, 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.

6. 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.

7. In the event of a virtual shareholders' meeting, shareholders wishing to attend the meeting online shall register with the company 2 days before the meeting date.

Article 3: (Principles determining the time and place of a shareholders' meeting)

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

The virtual shareholders' meeting of the Company is not subject to the restriction on the venue as stated in the preceding paragraph.

Article 4: (Attending shareholder meetings by proxy and scope of authorization)

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

2. 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 the company 5 days before the date of the shareholders' meeting. When proxy forms are delivered in duplicate, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

3. After a proxy form has been delivered to the company, if the shareholder intends to attend the meeting in person, a written notice of proxy cancellation must be submitted to the company at least 2 days before the meeting date. If the cancellation notice is submitted after that time, the votes cast at the meeting by the proxy shall prevail.

4. After a proxy form has been delivered to the company, if the shareholder intends to attend the meeting virtually, a written notice of proxy cancellation must be submitted to the company 2 days before the meeting date. If the cancellation notice is submitted after that time, the votes cast at the meeting by the proxy shall prevail.

Article 5: (Convening virtual shareholders' meetings and particulars to be included in shareholders' meeting notice)

The company shall include the following particulars in the shareholders' meeting notice at the time of convening a virtual shareholders' meeting:

1. 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:
   (1) 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.
   (2) Shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.
   (3) In the case of a hybrid shareholders' meeting, if the virtual meeting cannot be continued, and the total number of shares represented at the meeting—after deducting those represented by shareholders attending the virtual meeting online—meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted toward the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed to have abstained from voting on all proposals on the meeting agenda of that shareholders' meeting.
   (4) Actions to be taken if the outcome of all proposals has been announced and a motion has not been carried out.
3. Where a virtual-only shareholders' meeting is convened, appropriate alternative measures available to shareholders who have difficulties attending the virtual shareholders' meeting online shall be specified. Except as provided in Article 44-9, Paragraph 6 of the "Regulations Governing the Administration of Shareholder Services of Public Companies," the company should at least provide shareholder access equipment and necessary assistance, and specify the period during which shareholders may apply to the company, as well as other relevant matters requiring attention.

Article 6: (The chairman of a shareholders' meeting)

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

   When a managing director or director serves as chair, that person shall have held the position for six months or more and understand the financial and business conditions of the company. The same shall be true for a representative of a juristic person who serves as chair.
2. It is advisable that shareholders' meetings convened by the Board of Directors be chaired in person by the chairman of the board and attended by a majority of the directors, as well as at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

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

Article 7: (Non-voting participants of a shareholders' meeting)

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

Article 8: (Documentation of a shareholders' meeting by audio or video)

The company, beginning from the time it accepts shareholder attendance registrations, shall make uninterrupted audio and video recordings of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote counting procedures.

The aforementioned recorded materials in the preceding paragraph shall be retained for at least 1 year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recorded materials shall be retained until the conclusion of the litigation.

Where a shareholders' meeting is held online, the company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The aforementioned information, as well as the audio and video recordings mentioned in the preceding paragraph, shall be properly kept by the company throughout the entirety of its existence. Copies of the audio and video recordings shall be provided to and kept by the party appointed to handle matters related to the virtual meeting.

Article 9: (Calculation of the number of shares represented by the shareholders present at the shareholders' meeting)

1. Attendance at shareholders' meetings shall be calculated based on the number of shares. The number of shares in attendance shall be determined according to the shares indicated in the attendance book and the sign-in cards submitted, plus the number of shares whose voting rights are exercised by correspondence or electronically.
2. The chair shall call the meeting to order at the scheduled time and disclose information concerning the number of non-voting shares and the number of shares represented by shareholders attending the meeting. However, if no shareholder representing more than half of the total issued shares is present, the chairman may announce a postponement, provided that no more than two such postponements, with a combined total of no more than 1 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 chairman shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, the company shall also declare the meeting adjourned on the virtual meeting platform.
3. 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 1 month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting online shall re-register with the company in accordance with Article 2.

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

Article 10: (Discussion of proposals)

1. If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

2. 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.

3. The chairman may not declare the meeting adjourned prior to the completion of deliberation on the meeting agenda of the preceding two paragraphs (including motions), except by a resolution of the shareholders' meeting. If the chairman 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 chairman in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

Article 11: After the meeting adjourns, shareholders shall not elect another chairman to continue the meeting at the original venue or another location.

Article 12: (Shareholder speech)

1. 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 chairman.

2. 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.

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

4. Except with the consent of the chairman, 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 chairman may terminate the speech.

5. 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.

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

7. Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing on the virtual meeting

platform from the chair declaring the meeting open until the chair declares 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.

Article 13: The chairman shall allow ample opportunity during the meeting for explanation and discussion of proposals, as well as amendments or motions put forward by the shareholders. When the chairman is of the opinion that a proposal has been discussed sufficiently to put it to a vote, they may announce the discussion closed and call for a vote.

Article 14: The chairman shall appoint the vote monitoring and counting personnel for the voting on a proposal, provided that all monitoring personnel are shareholders of the company. Vote counting for shareholders' meeting proposals or elections shall be conducted publicly at the place of the shareholders' meeting. Immediately after vote counting is completed, the results, including the statistics of the number of votes, shall be announced on-site at the meeting, and a record of the vote shall be made.

Article 15: (Recess and resumption of a shareholders' meeting)

1. When a meeting is in progress, the chairman may announce a break based on time considerations. If a *force majeure* event occurs, the chairman may decide to suspend the meeting temporarily and announce a time when, in view of the circumstances, the meeting will resume.
2. If the meeting venue is no longer available for continuing use and not all the proposals (including motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.
3. A resolution may be adopted at the shareholders' meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

Article 16: (Proposal voting, scrutiny, and counting of votes)

1. 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.
2. When the company holds a shareholders' meeting, it allows shareholders to exercise voting rights by correspondence or electronic means. 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 motions and amendments to original proposals of that meeting.
3. A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the company 2 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.
4. After a shareholder has exercised voting rights by correspondence or electronic means, if the shareholder intends to attend the shareholders' meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the company by the same means by which the voting rights were exercised, 2 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 at the meeting shall prevail.

5. Except as otherwise provided in the Company Act and in the company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of the majority of the voting rights represented by the attending shareholders. At the time of the 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 number of votes for and against and the number of abstentions, shall be entered onto the MOPS.

6. If the chairman consults with all present shareholders and no objections are received, the proposal shall be deemed passed and shall have the same effect as a vote. If any objection is raised, a vote shall be taken in accordance with the preceding provisions. In addition to the proposals listed on the agenda, any other proposals raised by shareholders, as well as amendments or alternatives to the original proposals, must be seconded by other shareholders. The shareholding represented by the proposer and the seconders shall reach at least 1% of the total voting rights of the issued shares.

7. When there is an amendment or an alternative to a proposal, the chairman shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. If one of them is passed, the other proposals will then be deemed rejected without the need for further voting.

8. When the company convenes a virtual shareholders' meeting, after the chair declares the meeting in session, shareholders attending online shall cast votes on proposals and elections through the virtual meeting platform before the chair announces the voting session has ended; otherwise, they will be deemed to have abstained from voting.

   In the event of a virtual shareholders' meeting, votes shall be counted immediately after the chair announces the voting session has ended, and the results of votes and elections shall be announced promptly.

   When the company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online in accordance with Article 2 decide to attend the physical shareholders' meeting in person, they shall revoke their registration 2 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 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 17: (Election of directors)

1. The election of directors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the company. The voting results shall be announced on-site immediately, including the names of those elected as directors and the number of votes with which they were elected, as well as the

names of directors not elected and the number of votes they received.

2. 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 1 year. However, if 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 18: Voting at a shareholders' meeting shall be calculated based on 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 the company, 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.

Article 19: Except for 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 3% of the total voting rights represented by the number of issued shares. If that threshold is exceeded, the voting rights in excess of that threshold shall not be included in the calculation.

Article 20: (Meeting minutes and signatures)

1. 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 chairman 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 an electronic form.

2. The company may distribute the aforementioned meeting minutes in the preceding paragraph by means of a public announcement made through the MOPS.

3. 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 the company.

4. 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 names of the chair and secretary, actions to be taken in the event of disruption to the virtual meeting platform or online participation due to natural disasters, accidents, or other force majeure events, and how issues are dealt with shall also be included in the meeting minutes.

   When convening a virtual-only shareholders' meeting, in addition to complying with the requirements in the preceding paragraph, the company shall specify in the meeting minutes alternative measures available to shareholders who have difficulties attending the virtual-only shareholders' meeting online.

Article 21: (Maintaining order at the meeting place)

1. Staff handling administrative affairs of a shareholders' meeting shall wear identification cards or armbands.

2. The chairman 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."

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

Article 22: 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 23: (Public disclosure)

1. On the day of a shareholders' meeting, the company 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. The company shall make an express disclosure of this information at the place of the shareholders' meeting. In the event of a virtual shareholders' meeting, the company 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 the company's virtual shareholders' meeting, when the meeting is called to order, the total number of shares represented shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented and a new tally of votes are released during the meeting.

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

Article 24: (Disclosure of information at virtual meetings)

In the event of a virtual shareholders' meeting, the company shall disclose real-time results of votes and elections immediately after the end of the voting session on the virtual meeting platform according to regulations, and this disclosure shall continue for at least 15 minutes after the chair has announced the meeting adjourned.

Article 25: (Location of the chair and secretary of virtual-only shareholders' meeting)

When the company convenes a virtual-only shareholders' meeting, both the chair and the 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 26: (Handling of disconnection)

In the event of a virtual shareholders' meeting, 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 5 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 paragraph 1, the number of shares represented by, and the voting rights and election rights exercised by, the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in but do not attend the postponed or resumed session shall be counted toward the total number of shares, voting rights, and election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders' meeting held under paragraph 1, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or for the list of elected directors and supervisors.

When the company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in paragraph 1, 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 legal quorum for a shareholders' meeting, then the shareholders' meeting shall continue, and not postponement or resumption thereof under paragraph 1 is required.

Under the circumstances where a meeting should continue as stated in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted toward the total number of shares represented by shareholders present at the meeting, provided that these shareholders shall be deemed to abstain from voting on all proposals on the meeting agenda of that shareholders' meeting.

When postponing or resuming a meeting according to paragraph 1, the company 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," the company shall handle the matter based on the shareholders' meeting date that is postponed or resumed under paragraph 1.

Article 27: (Handling of digital divide)

When convening a virtual-only shareholders' meeting, the company shall provide appropriate alternative measures for shareholders who have difficulties attending the meeting online. Except as provided in Article 44-9, Paragraph 6 of the "Regulations Governing the Administration of Shareholder Services of Public Companies," the company should at least provide shareholder access equipment and necessary assistance, specify the period during which shareholders may apply to the company, and address other relevant matters requiring attention.

Article 28: Matters not covered by the Rules shall be handled in accordance with the Company Act, the Securities and Exchange Act, and other relevant laws and regulations.

Article 29: The Rules shall take effect after having been submitted to and approved by the Board of Directors and the shareholders' meeting. Subsequent amendments thereto shall be affected in the same manner.

Article 30: The Rules were stipulated on September 30, 2002.

The 1st amendment was made to the Rules on June 23, 2009.

The 2nd amendment was made to the Rules on May 23, 2011.

The 3rd amendment was made to the Rules on February 15, 2012.

The 4th amendment was made to the Rules on October 30, 2012.

The 5th amendment was made to the Rules on June 7, 2013.

The 6th amendment was made to the Rules on June 23, 2015.

The 7th amendment was made to the Rules on June 26, 2018.

The 8th amendment was made to the Rules on August 11, 2021.

The 9th amendment was made to the Rules on June 24, 2022.

The 10th amendment was made to the Rules on June 18, 2024.

Appendix 3

TCM Biotech International Corp.

Articles of Incorporation

Chapter 1 General Provisions

Article 1: The company is organized in accordance with the provisions of the Company Act and named “TCM Biotech International Corp.”

Article 2: The business operation of the company is as follows:

1. IG01010 Biotechnology services business
2. F108031 Medical device wholesale business
3. F108011 Traditional Chinese medicine wholesale business
4. F108021 Western medicine wholesale business
5. F102170 Food and goods wholesale business
6. F108040 Cosmetics wholesale business
7. F199990 Other wholesale business
8. F203010 Food, goods, and beverages retail business
9. F208011 Traditional Chinese medicine retail business
10. F208021 Western medicine retail business
11. F208031 Medical device retail business
12. F208040 Cosmetics retail business
13. F208050 Class B pharmaceutical retail business
14. F299990 Other retail businesses
15. F401010 International trade business
16. IC01010 Pharmaceutical inspection business
17. IG02010 Research and development service business
18. I199990 Other consulting service business
19. C199990 Uncategorized food manufacturing business
20. C802100 Cosmetics manufacturing business
21. CF01011 Medical device manufacturing business
22. ZZ99999 All businesses that are not prohibited or restricted by law, except for those businesses that require special approval.

Article 3: The company has its head office setup in New Taipei City, and branch offices can be set up in Taiwan and abroad as resolved by the Board of Directors.

Article 4: When the company is a limited liability shareholder of another company, its total investment amount is not subject to the restriction stated in Article 13 of the Company Act, which limits the investment amount to no more than 40% of the total paid-in capital.

Article 5: The company may make endorsements/guarantees externally for business needs with the approval of the Board of Directors. Also, it should be handled in accordance with the company's endorsements and guarantees operating procedures.

Chapter 2 Shares

Article 6: The total authorized capital stock of the company is NT$800 million (same currency hereinafter), divided into 80 million shares at NT$10 par. Of which, NT$15 million, divided into 1.5 million shares at NT$10 par, is reserved for employee stock options. The Board of Directors is authorized to have the unissued shares issued in tranches. A portion of these shares may be preferred stock shares.

Article 6-1: It is required by law to have a certain percentage of employee stock options issued by the company, the assignment of employee treasury shares, and the issuance of new shares reserved for employee purchase; also, the recipients of the newly issued restricted stock awards may include employees of the controlling or subordinate company who meet certain conditions, which shall be determined by the Board of Directors.

Article 7: All the company's shares are registered, signed or sealed by the directors representing the company and numbered, and issued after being certified by the competent authority or the designated issuing and registration authority.

The company is permitted by law to deliver stock shares by book transfer rather than by printing physical shares; the same applies when issuing other marketable securities.

Article 8: The entries in the shareholders' roster shall not be altered within 60 days prior to the convening date of a regular shareholders' meeting, or within 30 days prior to the convening date of a special shareholders' meeting, or within 5 days prior to the base date fixed by the company for the distribution of dividends, bonuses, or other benefits.

Chapter 3 Shareholders' Meeting

Article 9: Shareholders' meetings includes both regular shareholders' meetings and special shareholders' meetings. Regular meetings are convened by the Board of Directors within six months after the end of each fiscal year in accordance with the law. Special meetings are convened as necessary in accordance with the law.

The shareholders' meeting can be held virtually or by other means announced by the central competent authority.

Article 10: The convening and announcement of the company's regular and special shareholders' meetings shall be conducted in accordance with the governing laws and regulations.

Article 11: A shareholder who cannot attend the shareholders' meeting for any reason shall issue a proxy form prepared by the company, specifying the scope of authorization, and sign or affix their seal to authorize an agent to attend. However, when one person is concurrently appointed as a proxy by two or more

shareholders, the voting rights represented by that proxy may not exceed 3% of the total voting rights represented by the number of issued shares. If that threshold is exceeded, the voting rights in excess of that threshold shall not be included in the calculation.

In addition to the provisions of Article 177 of the Company Act, the rules for shareholders to attend by proxy shall be handled in accordance with the provisions of Article 25-1 of the "Securities and Exchange Act" and the "Regulations Governing the Use of Proxies for Attendance at Shareholders' Meetings of Public Companies" announced by the competent authorities.

Article 12: Board meetings shall be convened and chaired by the chairman of the Board. When the chairman of the Board is on leave or cannot exercise his/her power for reasons, the chairman shall appoint one of the directors to act. If no such designation is made by the chairman, the directors shall select one person from among themselves to serve as chairman. If a shareholders' meeting is convened by a party with the power to convene other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chairman from among themselves.

Article 13: The company's shareholder shall have one voting right in respect of each share in his/her/its possession. However, this restriction does not apply to those who are restricted or who are listed as having no voting rights under Article 179, Paragraph 2 of the Company Act.

Article 14: Unless otherwise provided for in the Company Act, resolutions of the shareholders' meeting shall be adopted by majority of the shareholders at a meeting that is attended by majority of the shareholders.

Article 14-1: When the company convenes a shareholders' meeting, shareholders may exercise their voting rights in writing or by electronic transmission. Shareholders who exercise their voting rights in writing or by electronic transmission shall be deemed to have attended the meeting in person, and all related matters shall be handled in accordance with the governing laws and regulations.

Article 15: The minutes of shareholders' meeting shall be prepared and affixed with the signature or seal of the chairman of the meeting, which should be distributed to all shareholders of the company within twenty (20) days after the close of the meeting.

The distribution of the aforesaid meeting minutes may be done by public announcement.

Article 16: When the company undertakes the following actions, if the resolution is approved by the Board of Directors, it requires the consent of more than three-quarters of the directors; or if the resolution is approved by the shareholders' meeting, it requires the attendance of shareholders who represent more than two-thirds of the total issued shares and the consent of attending shareholders who represent more than two-thirds of the voting rights:

1. Investments or asset disposals exceeding 50% of the company's net assets (including guarantees and intellectual property rights).

2. To establish, modify, or terminate contracts relating to the leasing of the entire business, the entrustment of its operation, or regular joint operation with others.
3. To assign all or most of the business or property.
4. The receiving of all of another person's business or property, which has a significant impact on the company's operations.

Chapter 4 Directors

Article 17: The company has seven to eleven (7–11) directors appointed for a 3-year term and eligible for re-election. They are elected by the shareholders' meeting from among persons with legal capacity. The company's independent directors, included in the number of directors specified in the preceding paragraph, must be at least three (3) persons or not less than one-third of the board seats. The election of directors is conducted in accordance with the candidate nomination system. Also, they are elected from the candidate list accordingly at the shareholders' meeting. The professional qualifications, shareholding, restrictions on concurrent positions, nomination and election methods, and other matters to be complied with regarding independent directors shall be handled in accordance with the relevant regulations of the competent securities authorities. The election of the company's directors shall be conducted using a single-signature cumulative voting method. The shareholding ratios of all the company's directors shall be handled in accordance with the relevant regulations of the competent securities authorities.

Article 17-1: The election of directors shall be conducted in accordance with the candidate nomination system specified in Article 192-1 of the Company Act; directors shall be elected from the candidate list accordingly at the shareholders' meeting.

Article 18: When the number of vacancies on the Board of Directors equals one-third of the total number of directors, or when all of them have been dismissed, the Board of Directors shall call a special shareholders' meeting to elect succeeding directors within 60 days.

Article 19: If a director's term expires before a new election can be held, his or her office term shall be extended until the newly elected director takes office. However, the competent authority may, within its authority, order the company to hold a new election within a specified period; if a new election is not held within the specified period, the director shall be automatically dismissed upon the expiration of the specified period.

Article 20: The Board of Directors is organized by the board members. A chairman shall be elected from among the directors by a majority vote at a meeting attended by more than two-thirds of the directors. The chairman shall represent the company externally. Unless otherwise stipulated by the Company Act, meetings of the Board of Directors shall be convened by the Chairman. Unless otherwise provided in the Company Act, resolutions reached at a Board of Directors meeting shall be adopted by a majority of the directors present at the meeting. If the Chairman is absent or unable to exercise his/her powers for any reason, his/her proxy shall act in accordance with Article 208 of the Company Act.

Article 21: The powers of the company's Board of Directors are as follows:

1. Formulate business plans.
2. Review budget and final account of the company.
3. Formulate the earnings distribution or loss off-setting proposals.
4. Propose capital increase or decrease plans.
5. Other powers conferred by the law and regulations or the resolutions of the shareholders' meeting.

Article 22: The company establishes an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed of all independent directors. The Audit Committee or its members shall be responsible for exercising the supervisors' powers stipulated in the Company Act, the Securities and Exchange Act, and other laws and regulations.

Article 23: Directors shall attend board meetings in person. If a director appoints another director to attend the board meeting by providing a proxy form, the scope of the proxy's authorization must be detailed in the form. The aforementioned proxy is limited to one person. Directors residing abroad may appoint another shareholder residing in Taiwan in writing to attend board meetings on their behalf on a regular basis.

Article 24: The company's Board of Directors meeting is convened quarterly. The reasons for calling the meeting should be specified in the notice to each director seven (7) days in advance. The company may convene a Board meeting at any time in the case of an emergency. The convening of the company's Board of Directors meeting may be done in writing, by email, or by fax.

Article 25: The company may purchase liability insurance for directors who are legally liable for compensation throughout their term of office for the business they perform. The Board of Directors is authorized to determine the amount and details of the insurance policy.

Article 26: The Board of Directors is authorized to determine the remuneration of the company's directors in accordance with their level of participation and contribution to the company's operations and with reference to industry standards.

Article 27: The minutes of the board meetings should be prepared for the signature and seal of the Chairman, which should be distributed to each director within 20 days after the meeting. The meeting minutes shall record a summary of the deliberations and their voting results. The meeting minutes, together with the signatures of the attending directors and the proxy forms, shall be kept safely in the company.

The preparation, distribution, and preservation of meeting minutes may be done electronically.

Chapter 5 Management

Article 28: The company has a President, Vice President, and several managers appointed with their appointments, dismissal, and remunerations processed in accordance

with Article 29 of the Company Act.

Chapter 6 Accounting

Article 29: The company, at the end of each fiscal year, shall have its Board of Directors prepared (i) business reports, (ii) financial statements, (iii) the earning distribution or loss off-setting proposals, and other forms, and have them submitted to the regular shareholders' meeting for approval in accordance with the law.

Article 30: The company's dividend policy takes into account the company's environment and growth stage, future investment environment, capital needs, domestic and international competition, and capital budget, as well as shareholder interests, balancing dividends, and the company's long-term financial planning. The Board of Directors shall draft a profit distribution plan annually and lawfully and submit it to the shareholders' meeting for resolution. The company operates in a capital-intensive industry and is currently in a growth phase. The company must apply the retained earnings to meet the funding needs for operational growth and investment. Therefore, the dividend payout ratio should not be less than 50% of the net income for the year, after deducting 10% legal reserve, of which cash dividends should not be less than 10% of the total dividends paid. However, if the earnings per share for the year are less than NT$0.5, no dividend will be distributed from the current year's earnings. The type and ratio of such earnings distribution will be determined by the Board of Directors, subject to the approval of the shareholders' meeting, based on the actual earnings and cash flow situation for the year.

Article 31: The company shall, after deducting the amount of employee remuneration and director remuneration from the net income before tax of the current year and after pre-reserving the amount to offset accumulated losses, allocate any remaining balance to employee remuneration for an amount not less than 3% (inclusive) and director remuneration for an amount not more than 3% (inclusive).

An amount not less than 1% of the aforementioned employee compensation amount shall be allocated to grassroots employees. The determination of the distribution ratio of employee compensation and director compensation, and whether employee compensation shall be paid with shares or in cash, shall be resolved by the Board of Directors with the consent of the majority of directors at the board meeting that is attended by more than two-thirds of the directors, which should be reported to the shareholders' meeting.

The employees of subsidiaries who meet certain conditions are also eligible to receive remuneration in the form of stock shares or cash.

Article 32: The earnings in the company's annual final accounts, if any, should first be applied to pay taxes, then to make up for previous losses, and thereafter 10% should be appropriated to the legal reserve until the legal reserve equals the company's paid-in capital. In addition, a special reserve shall be appropriated or reversed as required by laws, regulations, and competent authorities, when necessary. If there are any retained earnings in the current year, plus the accumulated unappropriated earnings, the Board of Directors shall prepare an earnings distribution proposal.

If dividends and bonuses are to be distributed, or all or part of the legal reserve and additional paid-in capital as stipulated in Article 241, Paragraph 1 of the Company Act are to be distributed in cash, the company shall, in accordance with Article 240, Paragraph 5 of the Company Act, authorize the Board of Directors to distribute them according to the resolution reached by the majority of directors at a board meeting attended by two-thirds of the directors; this should also be reported to the shareholders' meeting. If the distribution is done by issuing new shares, it must be submitted to the shareholders' meeting for resolution before distribution.

Chapter 7 Supplemental Provisions

Article 33: The matters not addressed in the company's Articles of Incorporation shall be handled in accordance with the Company Act and other related laws and regulations.

Article 34: The Article of Incorporation was stipulated on February 13, 1998.

The 1st amendment was made on March 31, 1998.

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The 13th amendment was made on March 18, 2008.

The 14th amendment was made on June 23, 2010.

The 15th amendment was made on May 23, 2011.

The 16th amendment was made on September 8, 2011.

The 17th amendment was made on February 15, 2012.

The 18th amendment was made on June 29, 2012.

The 19th amendment was made on June 23, 2015.

The 20th amendment was made on June 24, 2016.

The 21st amendment was made on June 27, 2017.

The 22nd amendment was made on June 14, 2019.

The 23rd amendment was made on June 24, 2020.

The 24th amendment was made on August 11, 2021.

The 25th amendment was made on June 24, 2022.

The 26th amendment was made on June 12, 2023.

The 27th amendment was made on June 27, 2025.

The 28th amendment was made on June 5, 2026.

TCM Biotech International Corp.

Chairman Huan-Chin Hsu

Appendix 4

Shareholdings of the Company's Directors

(Base date is the book closure date: October 19, 2026)

1. Mandatory minimum shareholding of all board directors and a detailed list of shares held as recorded in the shareholder register

Title	Mandatory minimum shareholding	Shares recorded in the shareholder register
Director	5,314,528	13,709,311

2. Detailed list of directors' shareholdings and shareholding ratios

Title	Name	Shares recorded in the shareholder register	Shareholding ratios
Chairman	Huan-Chin Hsu	7,466,500	11.24%
Director	Green Partner Investments Limited (British Virgin Islands merchants)	3,851,546	5.80%
Director	Tzi-Pei Chen	2,112,505	3.18%
Director	Jin-Ji Chen	-	0.00%
Director	Ya-Jun Wang	278,760	0.42%
Director	Yi-Fang Hsu	-	0.00%
Independent Director	Zheng-Hong Kuo	-	0.00%
Independent Director	Hui-Yo Chen	-	0.00%
Independent Director	Heng-Yi Liu	-	0.00%
	Total	13,709,311	20.64%

Note 1: The company's paid-in capital was NT$664,316,120 and the number of issued shares was 66,431,612 on October 19, 2026.

Note 2: According to Article 2 of the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies," if two or more independent directors are elected, the minimum shareholding ratio of all directors and supervisors other than independent directors based on the prescribed ratio shall be reduced to 80%.

MEMO