



三顧股份有限公司  
METATECH (AP) INC.

STOCK CODE **3224**

# 20 25

## ANNUAL REPORT

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## **Content**

|             |                                                                                                                                                                                                                        |     |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>I.</b>   | <b>LETTER TO THE SHAREHOLDERS</b>                                                                                                                                                                                      | 1   |
| 1.          | 2025 Business Report                                                                                                                                                                                                   | 5   |
| 2.          | The Overview of 2026 Operation Plan                                                                                                                                                                                    | 12  |
| <b>II.</b>  | <b>Report of Corporate Governance</b>                                                                                                                                                                                  | 16  |
| 1.          | Information on the Directors, Supervisors, CEO (GM), Deputy chairmans, Senior Manager and the Manager of Each Department and Branch                                                                                    | 16  |
| 2.          | Remuneration Paid to Directors, Supervisors, Executive Management                                                                                                                                                      | 57  |
| 3.          | Operation Status of Corporate Governance                                                                                                                                                                               | 66  |
| 4.          | Audit fees of the CPAs                                                                                                                                                                                                 | 143 |
| 5.          | The Information for Change of the CPA                                                                                                                                                                                  | 144 |
| 6.          | The Company's chairman, presidents, and managers responsible for finance or accounting who have held a position in the CPA office or its affiliates within the latest year                                             | 144 |
| 7.          | Changes or transfer in shareholding by directors, supervisors, management, and major shareholders                                                                                                                      | 145 |
| 8.          | Information of the relationships between top ten shareholders                                                                                                                                                          | 148 |
| 9.          | The number of shares held by the Company, the Company's directors, supervisors, managers, and directly or indirectly controlled by the same investment business and combined to calculate the total shareholding ratio | 150 |
| <b>III.</b> | <b>Capital Overview</b>                                                                                                                                                                                                | 151 |
| 1.          | Capital and shares                                                                                                                                                                                                     | 151 |
| 2.          | Corporate bonds management                                                                                                                                                                                             | 158 |
| 3.          | Preferred stocks management                                                                                                                                                                                            | 164 |
| 4.          | Overseas depositary receipts management                                                                                                                                                                                | 164 |
| 5.          | Employee stock option certificates management                                                                                                                                                                          | 165 |
| 6.          | Employee Restricted Stock Options                                                                                                                                                                                      | 168 |
| 7.          | Mergers and acquisitions or transfer of shares of other companies to issue new share                                                                                                                                   | 168 |
| 8.          | Fund utilization plans and status                                                                                                                                                                                      | 168 |
| <b>IV.</b>  | <b>Operational Highlight</b>                                                                                                                                                                                           | 170 |
| 1.          | Business Content                                                                                                                                                                                                       | 170 |
| 2.          | Overview of Market, Production and Sales                                                                                                                                                                               | 190 |
| 3.          | Information of employees in the last two years and as of the date of publication of the annual report                                                                                                                  | 201 |
| 4.          | Environmental expenditure information                                                                                                                                                                                  | 201 |
| 5.          | Labor Relation                                                                                                                                                                                                         | 202 |
| 6.          | Major Contract                                                                                                                                                                                                         | 212 |
| 7.          | Information Security Management                                                                                                                                                                                        | 216 |

|            |                                                                                                                                                                                                                                      |     |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>V.</b>  | <b>Review and analysis of financial status and financial performance and risk management</b>                                                                                                                                         | 219 |
| 1.         | Financial status                                                                                                                                                                                                                     | 219 |
| 2.         | Financial performance                                                                                                                                                                                                                | 220 |
| 3.         | Cash flow review and analysis                                                                                                                                                                                                        | 221 |
| 4.         | Major capital expenditures in recent years and impacts on financial and operational situations                                                                                                                                       | 221 |
| 5.         | The investment policy of recent years and the main reasons for profit or loss and its improvement plan and investment calculation for the coming year                                                                                | 222 |
| 6.         | Review and analysis of risk management                                                                                                                                                                                               | 223 |
| 7.         | Other important matters                                                                                                                                                                                                              | 226 |
| <b>VI.</b> | <b>Special matters to be recorded</b>                                                                                                                                                                                                | 227 |
| 1.         | Related information of affiliated companies                                                                                                                                                                                          | 227 |
| 2.         | Status of Private Placements of Marketable Securities in the Most Recent Fiscal Year and up to the Date of Publication of This Annual Report                                                                                         | 231 |
| 3.         | Status of Subsidiaries' Holdings and Disposals of the Company's Shares in the Most Recent Fiscal Year and up to the Date of Publication of This Annual Report                                                                        | 232 |
| 4.         | Other necessary supplementary explanations                                                                                                                                                                                           | 232 |
| 5.         | The latest year and the date of publication of the annual report, if there is a matter that has a material effect on the shareholders' equity or the price of securities as defined in Article 36-3-2 of the Securities Exchange Act | 232 |

## **I. LETTER TO THE SHAREHOLDERS**

Dear Ms./Mr. Shareholders:

Thank you very much to all the shareholders for coming to the Company's 2026 General Meeting of Shareholders.

Reviewing the operating performance for the full year of 2025, in the Electronics Business Group, global tariff conflicts continued to persist. Although downstream customer inventory adjustments gradually improved, the overall macro environment remained less optimistic than expected in certain markets, with growth primarily driven by AI-related sectors. Amid such challenging conditions, the Electronics Business Group achieved slight revenue growth while maintaining stable profitability. In addition, in response to ongoing global tariff conflicts, an increasing number of production bases have been relocated from China to Southeast Asia. To mitigate the risk of customer attrition, a new operating site in Vietnam has been established. This will not only enable the Group to continue serving its customers, but also create opportunities to expand its business. For the 2026 operational strategy, the rapid increase in end-market demand for AI applications will pose new challenges in inventory management.

In the Biomedical Business Group, the GMP Cell Center has fully completed its pharmaceutical-grade quality upgrade. In August 2023, it was awarded PIC/S GMP certification, becoming the first cell processing pilot plant in Taiwan established specifically for cell therapy products classified as biological pharmaceuticals. Subsequently, in February 2025, the Center applied for certificate renewal and successfully passed the PIC/S GMP re-inspection, fully demonstrating the stability and superior quality of its cell therapy product manufacturing processes, while continuing to align with international pharmaceutical standards. More recently, the Cell Center has actively promoted digital transformation, advancing toward the goal of smart manufacturing to enhance the integration of production efficiency and quality management capabilities. In addition, for cell therapy products not covered under GMP approval—such as those manufactured in accordance with the “Regulations Governing the Implementation or Use of Specific Medical Technology, Medical Examination and Testing, and Medical Instruments” (hereinafter referred to as the “Special Regulation”)—only compliance with Good Tissue Practice (GTP) is required. Nevertheless, the Center adheres to a unified PIC/S GMP quality system for comprehensive management, ensuring that all products meet consistent and high-quality standards, thereby establishing brand differentiation and value. Furthermore, through its digitalization and smart manufacturing initiatives, the Center has taken the lead in developing a document generation system, NEOKATANA, which significantly reduces manpower required for documentation preparation. In collaboration with its strategic partner, CM Plus, it has also established a comprehensive system covering GMP document generation through GMP compliance review. This is expected to accelerate documentation processes, enhance regulatory

compliance, and reduce review time by regulatory authorities.

Since the Ministry of Health and Welfare promulgated the ‘Regulations Governing the Implementation or Use of Specific Medical Technology, Medical Examination and Testing, and Medical Instruments’ (the “Special Regulation”) in 2018, the Company has successfully obtained approvals for three out of the six low-risk cell therapy technology items (including one contract manufacturing service). These include autologous chondrocyte therapy, autologous fibroblast therapy, and bone marrow-derived mesenchymal stem cell therapy. Among these, autologous chondrocyte therapy utilizes specialized technology introduced from Japan. As of March 30, 2026, the Company has collaborated with three hospitals across Taiwan and completed treatments for a total of 71 patients. Notably, eight patients have proactively returned for follow-up visits to receive a second course of treatment on the contralateral knee joint, demonstrating strong recognition of its therapeutic efficacy. Autologous fibroblast therapy, on the other hand, is a proprietary technology independently developed by the Company. It offers the advantage of being applicable in both hospitals and clinics that have obtained the “Cell Therapy and Aesthetic Medicine Quality Certification.” Since 2023, the Company has actively assisted multiple partner clinics in obtaining such certification and has established collaborations with two partner hospitals and three certified clinics. To date, 11 patients have received this treatment, of whom approximately 50% have expressed willingness to continue with annual maintenance treatments, indicating strong market potential and high customer satisfaction.

With the increasing maturity of cell therapy technologies and the growing prevalence of clinical applications, the number of patients receiving cell therapy has risen year by year. The government has also progressively advanced the establishment of relevant regulatory frameworks, including the *Regenerative Medicine Act* and the *Regulations for Regenerative Medicinal Products*, to strengthen the legal foundation of cell therapy. These efforts aim to safeguard patient safety and rights during treatment, while simultaneously promoting the development of the domestic regenerative medicine industry. At the same time, in response to increasingly stringent regulatory requirements in regenerative medicine, a growing number of biotechnology companies have engaged the Company for contract manufacturing or strategic collaboration. By leveraging the Company’s PIC/S GMP management system and audit experience, these partners are able to establish product quality that complies with regulatory authority requirements.

In addition to the steady progress of its current products, which have entered Phase III clinical trials, Metatech (AP) Inc. is actively developing a diverse portfolio of cell therapy products aimed at providing the public with a broader range of clinically valuable treatment options. Recognizing that autologous cell therapy depends on individual cell sources—limited by the patient’s health condition and cell quality—and may not be suitable for all patients, the company has proactively invested in the research and development of allogeneic cell therapy. Currently, the company is developing allogeneic cell products targeting applications in cartilage

defects, urological, and kidney-related diseases. Preclinical animal studies have been completed, demonstrating promising efficacy and safety results. Looking ahead, the company plans to establish and expand relevant production lines in alignment with clinical progress and regulatory requirements to meet potential clinical applications and anticipated market demand.

In addition, Metatech (AP) Inc. is actively advancing its Family Health Organizer (FHO) business, which integrates the company's mature cell preparation and storage technologies, PIC/S GMP-compliant facilities, and long-standing collaborations with multiple medical institutions to establish a new health management model centered on cell therapy. Its subsidiary, Locus Cell Co., Ltd., plans to complete construction of its cell manufacturing facility in Zhubei by 2026. This state-of-the-art facility will incorporate the world's most advanced cell therapy technologies and innovative products, further expanding the range of clinical applications, offering patients more treatment options, and significantly enhancing the quality and safety of cell therapies.

In terms of overall operational strategy, Metatech (AP) Inc. is committed to building a comprehensive and closely integrated medical service network, strengthening collaboration and synergy with medical institutions. Concurrently, the company is actively developing Contract Development and Manufacturing Organization (CDMO) services. By the end of 2024, it has already accepted a commission from another biotechnology company to develop an autologous bone marrow mesenchymal stem cell therapy product, assisted in obtaining approval under the Special Management Measures, and is advancing the project alongside its cell storage services. Through vertical integration and resource sharing, the company not only expands its market share in the cell therapy sector but also positions itself to capitalize on emerging opportunities in the regenerative medicine industry. Metatech (AP) Inc. aspires to become a key driver and industry leader in Taiwan's regenerative medicine sector in the near future.

The cell therapy technology developed by our company not only serves the domestic market and benefits local patients but also targets the long-term development of the international medical market. We are actively planning and promoting cross-border medical services to facilitate treatment for overseas patients seeking care in Taiwan. By integrating Taiwan's top-tier medical resources with Metatech (AP) Inc.'s core technologies in cell preparation and therapy, we are building a high-end regenerative medical service system that combines MIT (Made in Taiwan) quality assurance with international competitiveness, thereby comprehensively expanding our overseas market footprint. In response to the rapid advancements in the global regenerative medicine industry and the challenges posed by a dynamic external environment, the Board of Directors and management team continuously monitor market trends and policy changes to develop forward-looking operational strategies based on these insights. By flexibly adjusting business models, strengthening R&D innovation capabilities, and expanding collaborative platforms, the company not only drives steady growth in existing businesses but also actively explores new business opportunities and international cooperation, striving to become a leading brand in the regenerative medicine industry across the Asia-Pacific region.

We would like to present the operating results, analysis of financial income and expenses, and overall profitability for fiscal year 2025, along with an overview of our research and development activities. In addition, we will outline our business plan and sales strategy for the upcoming year.

## 2025 Business Report

### 1. 2025 Business Performance

#### (1) 2025 Business Plan Implementation Results

A. Consolidated revenue for 2025 amounted to NT\$1,514,592 thousand (hereinafter the same), representing an increase of NT\$102,312 thousand, or 7.2%, compared to NT\$1,412,280 thousand in 2024. Net loss attributable to owners of the parent for 2025 was NT\$104,248 thousand, compared to a net loss of NT\$68,813 thousand in 2024, representing an increase in net loss of NT\$35,435 thousand. Loss per share after tax was NT\$1.53.

B. Estimated Budget Performance:

The Company's financial forecast information for 2025 is not available to the public and is therefore not applicable.

C. Impact by the external competitive environment, regulatory environment and general business environment.

a. Electronics Department:

In light of ongoing global interest rate cuts, production base relocations, new plant construction challenges, and persistent inflationary pressures, the Company has identified several major events and provides an overview of their impacts, along with the countermeasures adopted by customers and suppliers, and the Company's corresponding responses. The primary major event is the global tariff conflict, which has led to instability in raw material prices and the relocation of production sites across upstream and downstream manufacturers. These developments have resulted in extended delivery lead times and rising prices. The Company has experienced longer supplier lead times and increased procurement costs. On the customer side, most have adopted production base relocation strategies to mitigate potential tariff impacts arising from future trade conflicts. Looking ahead, the overall economic outlook for the coming year is expected to remain moderate, with the AI application sector standing out as the primary growth driver. Establishing strong relationships with customers in Southeast Asia will be a top priority. The Company anticipates potential improvement in the second half of next year. Accordingly, its business strategy will focus on actively expanding into the AI market, strengthening new customer and market development, and maintaining workforce stability to avoid increases in labor costs.

b. Department of Biomedicine:

Regenerative medicinal products constitute a distinct segment within the biomedical industry. Compared to other sectors of the biomedical industry, the technologies

applied in regenerative medicine differ significantly. As a result, there is limited precedent to follow in terms of personnel expertise, facility design, quality management, and applicable regulatory frameworks. Substantial human resources and investments are therefore required to design, develop, and establish systems that comply with increasingly stringent regulatory requirements. The external competitive environment primarily encompasses the following factors:

- (1) Regulatory Policies of Government Agencies:** Regulatory frameworks for regenerative medical products differ significantly across countries and continuously evolve in response to technological advancements and shifting clinical needs. Competitors who adapt more swiftly or influence policy development are likely to secure a first-mover advantage.
- (2) R&D and Innovation Capabilities:** Competitors investing heavily in technological innovation within the regenerative medicine field may gain a competitive edge by leveraging unique cell sources, advanced separation and culture techniques, or genetic engineering methods. Such breakthroughs can enhance treatment efficacy, broaden indication scopes, and improve safety, thereby capturing emerging market opportunities. Additionally, the scarcity of experienced talent in cell therapy product development and GMP-compliant facility operations contributes to high employee turnover, increasing the challenge of retaining skilled personnel.
- (3) Patents and Intellectual Property Rights:** Patents and intellectual property protection are strategically vital in regenerative medicine. Companies holding key technology patents can create significant technical barriers, which may elevate legal and financial risks for new product development by competitors.
- (4) Clinical Trials and Data Accumulation:** Clinical trial data serve as a critical foundation for assessing therapeutic safety and efficacy. Competitors who complete pivotal clinical trials earlier and secure regulatory approvals can expedite their product launch timelines.
- (5) Market Ecosystem and Partnerships:** The successful promotion of regenerative medicine products depends on collaboration with medical institutions, insurance providers, and academic research entities. Competitors capable of establishing robust industry-academia-research-clinical networks gain significant advantages in clinical application and market expansion.

In summary, faced with external competition from technological innovation, intellectual property rights, regulatory policies, clinical evidence, and market dynamics, regenerative medicine cell therapy companies must continue to increase R&D investment, strengthen clinical trial capabilities, and actively establish industry partnerships to ensure they maintain a leading position in an increasingly competitive market environment.

**The key advantages of Metatech (AP) Inc. include the following:**

- (1) Manufacturing Compliance with International PIC/S GMP Pharmaceutical Production Regulations:** The Company's Cell Processing Center commenced operations in January 2019 and has since continuously passed inspections in accordance with Good Tissue Practice (GTP). It is an approved cell processing unit (CPU) for cell therapy technologies authorized by the Ministry of Health and Welfare, as well as a manufacturing site for cell products used in clinical trials. Further demonstrating its industry leadership, the Company obtained certification in 2023 for PIC/S Good Manufacturing Practice (GMP) for medicinal products and Good Distribution Practice (GDP), becoming the first PIC/S GMP-certified cell processing pilot plant in Taiwan. This certification signifies that MetaTech has achieved international pharmaceutical manufacturing quality standards and is capable of undertaking both domestic and international orders to produce cell therapy products that comply with global regulatory requirements. In January 2025, the Company successfully passed the PIC/S GMP renewal inspection, continuing its commitment to the production of cell therapy products and the provision of high-quality products. To ensure compliance with regulatory standards, the Company's Quality Control Department operates testing laboratories that meet the requirements of ISO/IEC 17025 accreditation by the Taiwan Accreditation Foundation (TAF), as well as PIC/S GMP standards for pharmaceutical testing laboratories, providing standardized quality control testing services. The QC laboratory has also passed biosafety inspections and is certified as a Biosafety Level 2 (BSL-2) laboratory, ensuring that operations involving microorganisms and other infectious agents comply with laboratory safety management requirements. Following the enactment of Taiwan's Regenerative Medicine Act, future manufacturing of cell-based products will be required to comply with PIC/S GMP standards for pharmaceutical products. Accordingly, since 2025, an increasing number of biotechnology companies have engaged the Company for contract manufacturing or strategic collaboration, seeking to leverage the Company's experience in PIC/S GMP management and inspections to establish production lines that meet regulatory authority requirements.
- (2) Technological Innovation and Leadership:** In terms of technology development, the Company not only maintains three self-developed patented technologies, but has also further expanded into the development of various regenerative medicine products, including different types of cells and their derivatives. The Company places particular emphasis on the development and application of induced pluripotent stem cells (iPS cells) and cell-derived products (including exosomes), in order to sustain its competitive advantage in the regenerative medicine industry.

- (3) **Digitalization and Smart Transformation:** By implementing digitalization and smart manufacturing strategies, the Company has taken the lead in developing a document generation system, NEOKATANA, which significantly reduces the manpower required for documentation preparation. In collaboration with its strategic partner, CM Plus, the Company has established a comprehensive system covering GMP document generation through GMP compliance review. This system is expected to accelerate document preparation, enhance regulatory compliance, and shorten review timelines by regulatory authorities. The Company also continues to invest in initiatives to advance its smart factory capabilities, aiming to improve the quality of cell therapy products while significantly reducing production costs, thereby enhancing overall profitability and competitiveness in the future. At the same time, employees are undergoing training in digitalization and smart technologies. Going forward, the introduction of AI-driven process engines and automated operations is expected to partially address workforce shortages. To date, the Company has filed more than fourteen patents related to innovative R&D in smart cell manufacturing, of which nine have been granted, while the remaining applications are under review. The Company remains fully committed to strengthening its patent portfolio and intellectual property protection.
- (4) **Collaborating Medical Institutions and Clinical Trials:** In 2025, the number of medical institutions collaborating with the Company increased significantly from 51 in 2024 to 71, including 55 clinics engaged in iPSC-related collaborations.

## (2) Analysis of Financial Income and Profitability

A. Consolidated revenue for 2025 amounted to NT\$1,514,592 thousand. The year-over-year increase was primarily attributable to a rise in end-customer demand for electronic IC components, contributing an increase of NT\$68,400 thousand. In addition, revenue from the biomedical segment increased by NT\$33,960 thousand, mainly due to expanded sales of exosomes and cell storage products in 2025. Operating expenses for 2025 increased by NT\$31,955 thousand compared to the previous year, primarily due to higher expenditures on marketing and advertising for biomedical products, as well as increased research and development expenses. Non-operating losses increased by NT\$73,135 thousand, mainly due to an increase in net foreign exchange losses of NT\$51,175 thousand resulting from fluctuations in the U.S. dollar exchange rate during the year, as well as a decrease in time deposit interest income of NT\$19,609 thousand. In summary, despite the increase in revenue and gross profit, the rise in operating expenses and non-operating losses led to an overall increase in net loss for 2025.

B. The relevant financial ratios are as follows :

| Item                                                                                  | 2025    | 2024   |
|---------------------------------------------------------------------------------------|---------|--------|
| Return on equity % of the parent company                                              | (9.61)  | (5.92) |
| Return on Assets %                                                                    | (7.66)  | (4.82) |
| Loss before tax attributable to the parent company as a percentage of paid-in capital | (12.82) | (9.52) |
| Loss per share (NT\$) Retrospective                                                   | (1.53)  | (1.01) |

### (3) Technology and R&D overview

#### A. Electronics Division

- a. Strengthen the replacement and renewal of the product portfolio, and continuously cooperate with international giant manufacturers for product agents. Search for the electronic components of the next generation as well as the active and passive components for green energy market and semiconductor applications; provide the technology-leading products to meet customer needs.
- b. Offer a complete design portfolio to save R&D costs in customer side, thereby improving the service standards, strengthening the cooperative relationship between the company and customers, and increasing in the company's operations.

#### B. Biomedical Division

The Biomedical Business Group of Metatech (AP) Inc. possesses the following technology:

##### a. Esophageal Regenerative Medical Technology:

The "human (autologous) oral mucosal epithelial cell sheet" is used to prevent esophageal stricture after surgery and is currently in Phase III clinical trials. This technology involves applying the oral mucosal epithelial cell sheet product to repair wounds following endoscopic submucosal dissection (ESD) in patients with esophageal cancer, aiming to reduce the incidence of postoperative esophageal stenosis. Metatech (AP) Inc. obtained approval from the Ministry of Health and Welfare in 2020 to conduct Phase III clinical trials domestically. To accelerate the clinical trial process, Metatech (AP) Inc. collaborates with the Taiwan Esophageal Research Alliance, formed by physicians specializing in endoscopy, gastroenterology, hepatobiliary, and digestive internal medicine from major domestic hospitals, and patient recruitment is ongoing.

##### b. Knee cartilage cell laminator technology

The application of this technology is primarily governed by the 'Regulations Governing the Implementation or Use of Specific Medical Technology, Medical Examination and Testing, and Medical Instruments' (the "Special Regulation"). In Taiwan, three hospitals have continued their collaboration with the Company and,

by the end of 2025, submitted applications for extension of their Special Regulation programs for cell therapy targeting knee cartilage defects using articular cartilage cell therapy.

c. Self-developed Projects

With respect to autologous fibroblast technology, the Company has obtained two Taiwan invention patents, namely ‘Method for Manufacturing a Micro Cell Sheet’ (Invention Patent No. I693283) and ‘3D Structured Cell Spheroids with High Proliferative Activity, and Methods for Their Preparation and Use’ (Invention Patent No. I724528). Patent applications have also been filed in China and the United States. This innovation was further recognized with the 16th National Innovation Award. This technology has been adopted by medical institutions for the submission of cell therapy program applications in accordance with the Special Regulation, and is applied in the treatment of skin defects, including wrinkle reduction, depressed scars, and scar repair. The Company has been providing contract manufacturing services for this technology since 2021. Through process optimization, the Company has extended product shelf life and improved transportation convenience, thereby enhancing product value. Following the expansion of the Special Regulation in 2021 to allow clinics to apply for autologous fibroblast therapy, the Company has successfully assisted six partner hospitals and seven clinics in obtaining approval from the Ministry of Health and Welfare to implement this cell therapy technology for the treatment of skin defects, including wrinkles, depressions, and scars, with a total of 11 patients treated to date. In addition, by the end of 2025, two hospitals and three clinics had applied for extensions of their Special Regulation programs.

d. Leveraging its self-developed patented formulation, Metatech (AP) Inc. has collaborated with the National Taiwan University Hospital team through an industry-academia research project to investigate the therapeutic efficacy of this formulation for indications such as kidney disease and bladder dysfunction. Results from animal studies have demonstrated highly favorable therapeutic outcomes, with near-complete improvement observed in kidney disease and bladder dysfunction. The Company is currently identifying suitable cell lines and planning to initiate human clinical trials. As this formulation enables direct injection of cell-based products into the affected site, it eliminates the need for surgical procedures, thereby reducing patient burden. If successfully developed, this technology is expected to benefit a large number of patients.

e. Expanding cell storage services: To expand its biomedical business scope and client base, Metatech (AP) Inc. has launched a family health office storage solution, including storage services for iPSCs (induced pluripotent stem cells), immune cells, fibroblasts, stem cells, cancer cells, and immune cell testing. By leveraging customer-stored cell projects, the company aims to strengthen customer

relationships, expand its cell service portfolio, enhance contract manufacturing capabilities and production experience, and increase revenue.

- f. Launching a market-exclusive “iPSC Family Storage Service”: Following the formal approval of the two laws governing regenerative medicine in June 2024—the Act on Regenerative Medicine Treatments and the Act on Regenerative Medicinal Products— Metatech (AP) Inc. has officially launched its “iPSC Family Multifunctional Stem Cell Storage Business” in Taiwan, marking the first step toward family-based cell therapy development.

This technology not only enables the establishment of drug screening models for individual family diseases but also produces family-specific autologous cells and other raw materials, laying the foundation for various advanced cell therapy applications. iPSC multipotent stem cells have been widely applied in precision medicine and cancer research fields such as cardiac, renal, bladder, brain, skin, joint cartilage, immune cells, corneal, and muscle tissue. The advantage of Metatech (AP) Inc.'s service lies in its ability to produce iPSC regenerative cells with multiple differentiation capabilities using simple blood, umbilical cord blood, or skin samples, preserving hope for future medical needs for individuals or families. In November 2024, the company partnered with renowned artist Kunling as a brand ambassador and collaborated with 55 medical institutions to become seed clinics, actively promoting and expanding this service. Metatech (AP) Inc. possesses the five core advantages of “people, technology, materials, methods, and environment,” and is committed to expanding its market share in the iPSC family storage sector while expanding into overseas markets to enhance Taiwan's international visibility in regenerative medicine.

- g. Exosome preparation: Metatech (AP) Inc. has developed umbilical cord mesenchymal stem cell exosome products. Given the potential of iPSCs, the company has also developed a related iPSC exosome product line.

Additionally, Metatech (AP) Inc. has obtained the international cosmetic ingredient name (INCI Name) for its products, which are used as cosmetic raw materials. These products are currently available on the market and sold through Metatech (AP) Inc.

## 2. The Overview of 2026 Operation Plan

### (1) Operation guideline

#### A. Electronics Division

- a. Electronic component distributors focusing on high-value-added and niche products
- b. Be based in Taiwan, deepen the marketing networks in China, Southeast Asia and India, and combine the resources of China and ASEAN to create the multiplied profits and value
- c. Continuously adjust to expand the niche and provide the customers with more comprehensive solutions.
- d. For the continuous growth in the business of existing product lines, the Company seeks for the blue ocean market, elevates the customer satisfaction to become a long-term partner, and actively introduces the existing sales channels of parts and products related to AI applications.
- e. Actively recruit and train the talents to enhance the technical support and product application capabilities.
- f. Provide the differentiated services and technology integration to meet the customer needs and maximize the profits.
- g. Expanding into green energy markets, unmanned equipment product markets, low Earth orbit (LEO) satellite markets, as well as semiconductor and AI application customer segments, in order to enhance the completeness of the Company's application market portfolio.

#### B. Biomedical Division

- a. With multiple subsidiary regulations under the regenerative medicine framework coming into effect in 2026, Metatech (AP) Inc. will closely monitor regulatory developments and adjust its product development strategies accordingly. Focus on high-value, high-margin regenerative medicine products to deliver differentiated offerings and enhance market competitiveness.
- b. Focusing on the development of high-value, high-margin regenerative medicine products, the Company aims to provide superior and differentiated products and services to enhance its competitiveness.
- c. Recruiting and cultivating professional talent, while actively promoting talent retention initiatives.
- d. Promoting the adoption of digitalization and smart technologies to enhance operational efficiency and product quality.
- e. Continuously expanding markets, improving customer satisfaction, increasing the number of long-term partners, and pursuing sustainable business growth.

- f. Expanding into contract manufacturing and strategic collaboration models to assist industry peers in establishing production lines that comply with PIC/S GMP standards, thereby maximizing the value of the Company's GMP expertise and capabilities.
- g. Enhancing the Company's brand image and product visibility in the market.

## (2) Important production and marketing policies

### A. Electronics Division

Strengthen the promotion of products in the cloud and AI market (servers, storage equipment, high-end commercial switches), the wireless communications (routers, 5G routers), the industrial control (industrial switches, railway communication equipment), the medical equipment, the automotive electronics (electronic equipment of electric vehicles), the tool machinery and equipment market, low-orbit satellite market, the green energy market (energy storage cabinets, wind power plants, electromagnetic modules of electric vehicles), the semiconductor test equipment market products and other application in high-end markets.

Due to the impact of global tariff issues, suppliers have faced challenges related to production locations this year. As a result, suppliers are currently relocating their production bases from China to other countries, leading to instability in delivery lead times for certain products. Affected by these developments, downstream customers have increasingly required that products not be manufactured solely in China, but instead have production bases in at least one additional country. Accordingly, suppliers are being requested to expedite the establishment of production capacity outside of China. This is to prevent situations where existing products may be subject to replacement or substitution at the request of customers, and to mitigate potential adverse impacts on the Company's revenue performance.

Amid the continued impact of global tariff issues and the ongoing relocation of customers' production bases out of China, the Company has adjusted its pricing strategy by implementing price increases when delivering products to customers' new production sites, thereby enhancing product margins under the prevailing tariff conditions. In addition, downstream customers are encouraged to place orders in advance to mitigate potential material shortages during the transition of production bases. These measures are intended to prevent potential declines in revenue arising from customers' production relocations and to maintain stable business performance.

The Company has introduced two new product lines. The first is from Nian Yong Industrial Co., Ltd., a Taiwan-based manufacturer specializing in industrial waterproof connectors. This initiative primarily aims to mitigate the impact of country-of-origin (COO) issues on future revenue. Its main application markets include green energy, industrial communication equipment, and outdoor equipment. The second product line

is from Dian Qi Technology Co., Ltd., which focuses on the development of miniaturized, high-performance diodes. Its products are widely applied in automotive electronics, industrial computers, networking equipment, and consumer electronics. This addition provides customers affected by COO-related concerns with an alternative product option.

#### B. Biomedical Division

- a. Maintain factory quality system certification.
- b. For the autologous fibroblast commissioned manufacturing products approved under the Regulations Governing the Application of Specific Medical Techniques or Examinations and Medical Devices (“Special Regulation”), actively expand partnerships with new medical institutions in addition to existing collaborating hospitals and clinics.
- c. Promote domestic and international cell manufacturing and testing services.
- d. Promote the concept of family health management and inheritance, and provide high-quality services that meet customer needs.
- e. Provide higher-quality and differentiated cell therapy products to enhance competitiveness.
- f. Continue strengthening connections with medical institutions to facilitate promotion and marketing efforts.
- g. Participate in domestic and international exhibitions to enhance the visibility of the Company and its products.
- h. Collaborate with distributors to increase product sales and generate revenue.

#### (3) Litigation Case Progress Update :

##### A. Trade Secret Case :

The Company discovered that its trade secrets, business secrets, and other confidential information had been misappropriated. Accordingly, on November 21, 2022, the Company filed a criminal complaint with the Taiwan Taipei District Prosecutors Office (“Taipei District Prosecutors Office”). On February 27, 2025, the Taipei District Prosecutors Office concluded its investigation and indicted former Chairperson Yang Chih-Hui and two former employees surnamed Tung and Cheng. The case has entered judicial proceedings and is currently under trial before the Intellectual Property and Commercial Court at the first-instance level.

##### B. CellSeed Case :

CellSeed Inc., a licensee of the Company’s technology transfer agreement, has unilaterally alleged a breach of contract by the Company without providing any substantive evidence, basing its claims solely on media reports. On this basis, CellSeed has sought to terminate the Collaboration Agreement and related contracts. To safeguard the rights and interests of the Company and its shareholders, the Company engaged Japanese legal

counsel and filed a lawsuit with the Tokyo District Court on February 6, 2024, seeking a declaratory judgment affirming the continued existence of the contractual relationship. As of Feb 10, 2026, eight court hearings have been held, and the case remains in the first-instance proceedings.

(4) Description of expected sales volume:

The Company did not disclose its financial forecast information to the public; therefore, it is not applicable.

Finally, the Company thanks all shareholders again for your support, trust and encouragement to the company.

Regards,

Chairman: Yang, Hung-Jen    Manager: Tang, Hung-Te    Accounting Supervisor: Shen,Meng-Fan

## II. Report of Corporate Governance

### 1. Information on the Directors, Supervisors, CEO (GM), Deputy chairmans, Senior Manager and the Manager of Each Department and Branch

#### (1) Directors

##### A. Information of Directors

As of the closing date of April 26, 2025; unit: share

| Title    | Nationality | Name                                                         | Sex / Age | Date on Board | Term    | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                                                                                                                                                                                                                            | Concurrent Positions in this Company and Other Companies                                                                            | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|----------|-------------|--------------------------------------------------------------|-----------|---------------|---------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|          |             |                                                              |           |               |         |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                                                                                                                                                                                                                               |                                                                                                                                     | Title                                                                                                                                                     | Name | Relation |        |
| Director | R.O.C       | Bedbixiu Investment Co., Ltd.                                | NA        | 2024.06.27    | 3 years | 2016.6.29                        | 3,141,924              | 4.61 %            | 3,141,924             | 4.01 %            | 0                                                                | 0                 | 0                                              | 0                 | —                                                                                                                                                                                                                                                             | None.                                                                                                                               | N                                                                                                                                                         | N    | N        | N      |
| Chairman | R.O.C       | Bedbixiu Investment Co., Ltd. Representative: Yang, Hung-Jen | Male / 57 | 2024.06.27    | 3 years | 2022.03.21                       | 0                      | 0                 | 0                     | 0                 | 0                                                                | 0                 | 0                                              | 0                 | Bachelor of Medical at Taiwan University<br>Master of Public Health at Harvard University<br>Master of Health Science at Johns Hopkins College<br>MBA of Peter F.Drucker Academy<br>Visiting Scholar at Stanford University<br>President of Min-Sheng General | CEO, Minsheng Healthcare System<br>Chairman, Wonder Grace Management Consulting Co., Ltd.<br>Chairman, MRO PRO Co., Ltd. (Corporate | N                                                                                                                                                         | N    | N        | N      |

| Title | Nationality | Name | Sex / Age | Date on Board | Term | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                                                     | Concurrent Positions in this Company and Other Companies                                                                                                                                                                                            | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|-------|-------------|------|-----------|---------------|------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|       |             |      |           |               |      |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                                                        |                                                                                                                                                                                                                                                     | Title                                                                                                                                                     | Name | Relation |        |
|       |             |      |           |               |      |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   | Hospital Chairman of Sharehope Medicine Co., Ltd.<br>President of Smile Angel Hospital | Representative)<br>Chairman, YES Health Co., Ltd.<br>(Corporate Representative)<br>Chairman, Mytrex Health Technologies Inc.<br>(Corporate Representative)<br>Chairman, Digimed Co., Ltd.<br>Chairman of Sharehope Medicine Co., Ltd.<br>(Corporate |                                                                                                                                                           |      |          |        |

| Title | Nationality | Name | Sex / Age | Date on Board | Term | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience | Concurrent Positions in this Company and Other Companies                                                                                                                                                                                    | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|-------|-------------|------|-----------|---------------|------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|       |             |      |           |               |      |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                    |                                                                                                                                                                                                                                             | Title                                                                                                                                                     | Name | Relation |        |
|       |             |      |           |               |      |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   |                                    | Representative)<br>Director, Shengshi Digital Health Co., Ltd.<br>Chairman, Macro Global Corp. (Corporate Representative)<br>Director, Global Bio & Investment Monthly (Corporate Representative)<br>Chairman, Pregetic Medical Health Co., |                                                                                                                                                           |      |          |        |

| Title | Nationality | Name | Sex / Age | Date on Board | Term | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience | Concurrent Positions in this Company and Other Companies                                                                                                                                                                                                                    | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|-------|-------------|------|-----------|---------------|------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|       |             |      |           |               |      |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                    |                                                                                                                                                                                                                                                                             | Title                                                                                                                                                     | Name | Relation |        |
|       |             |      |           |               |      |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   |                                    | Ltd.<br>(Corporate Representative)<br>Director,<br>Minsheng Asset Management Co., Ltd.<br>(Corporate Representative)<br>Director,<br>Techgroup Information Co., Ltd.<br>(Corporate Representative)<br>Supervisor,<br>Senyu Health Technology Co., Ltd.<br>Director,<br>Yida |                                                                                                                                                           |      |          |        |

| Title | Nationality | Name | Sex / Age | Date on Board | Term | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience | Concurrent Positions in this Company and Other Companies                                                                                                                                                                                | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|-------|-------------|------|-----------|---------------|------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|       |             |      |           |               |      |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                    |                                                                                                                                                                                                                                         | Title                                                                                                                                                     | Name | Relation |        |
|       |             |      |           |               |      |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   |                                    | International Hospital Management & Consultant Co., Ltd.(Corporate Representative) Supervisor, CDIB Biomedical Venture Investment, Inc. (Corporate Representative) Supervisor, Velter Asia Corp. (Corporate Representative) Supervisor, |                                                                                                                                                           |      |          |        |

| Title | Nationality | Name | Sex / Age | Date on Board | Term | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience | Concurrent Positions in this Company and Other Companies                                                                                                                                                                                | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|-------|-------------|------|-----------|---------------|------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|       |             |      |           |               |      |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                    |                                                                                                                                                                                                                                         | Title                                                                                                                                                     | Name | Relation |        |
|       |             |      |           |               |      |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   |                                    | Bozhi Cultural and Creative Corporation (Corporate Representative) Chairman, Missioncar e Medicine Co. Ltd. (Corporate Representative) Chairman, Hengxin Investment Co., Ltd. Chairman, Besheng Construction Co., Ltd. Director, HoHoHo |                                                                                                                                                           |      |          |        |

| Title           | Nationality | Name                                                          | Sex / Age | Date on Board | Term    | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                                                                                                                                                                                                                                                                                                                                                             | Concurrent Positions in this Company and Other Companies                                                                                                                                                               | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|-----------------|-------------|---------------------------------------------------------------|-----------|---------------|---------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|                 |             |                                                               |           |               |         |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                        | Title                                                                                                                                                     | Name | Relation |        |
|                 |             |                                                               |           |               |         |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   |                                                                                                                                                                                                                                                                                                                                                                                                | Health Co., Ltd.                                                                                                                                                                                                       |                                                                                                                                                           |      |          |        |
| Deputy Chairman | R.O.C       | Bedbixiu Investment Co., Ltd. Representative: Chen, Tsung-Chi | Male / 62 | 2024.06.27    | 3 years | 2021.07.20                       | 0                      | 0                 | 3,000,000             | 3.84 %            | 0                                                                | 0                 | 0                                              | 0                 | Master's Degree in Information Management, EMBA Program, National Taiwan University Department of Communication Management at Shih Shin University Chairman of Bedbixiu Investment Co., Ltd. Chairman, SunDance Entertainment International Chairman of Lightspeed Bear Image Co., Ltd. (Corporate Representative) Chairman, His Ssu Consulting Co., Ltd. Chairman, Da Jyun Capital Investment | Chairman, Bedbixiu Investment Co., Ltd. Chairman, SunDance Entertainment International Chairman of Lightspeed Bear Image Co., Ltd. (Corporate Representative) Chairman, His Ssu Consulting Co., Ltd. Chairman, Da Jyun | N                                                                                                                                                         | N    | N        | N      |

| Title    | Nationality | Name                                                          | Sex / Age   | Date on Board | Term    | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                                                                                                                                                                                      | Concurrent Positions in this Company and Other Companies                                                                              | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|----------|-------------|---------------------------------------------------------------|-------------|---------------|---------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|          |             |                                                               |             |               |         |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                                                                                                                                                                                         |                                                                                                                                       | Title                                                                                                                                                     | Name | Relation |        |
|          |             |                                                               |             |               |         |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   | Corporation                                                                                                                                                                                                             | Capital Investment Corporation Chairman, Up Cell Biomedical Inc. (Corporate Representative)                                           |                                                                                                                                                           |      |          |        |
| Director | R.O.C       | Bedbixiu Investment Co., Ltd. Representative: Yang, Ying-Chen | Female / 51 | 2024.06.27    | 3 years | 2022.07.01                       | 0                      | 0                 | 0                     | 0                 | 0                                                                | 0                 | 0                                              | 0                 | Ph.D., Institute of Life Sciences, National Defense College, National Defense University Professor, Associate Professor, Assistant Professor, Department of Biotechnology and Animal Science, National Yilan University | Professor, Department of Biotechnology and Animal Science, National Yilan University Adjunct Professor, Institute of Medical Science, | N                                                                                                                                                         | N    | N        | N      |

| Title    | Nationality | Name                                                             | Sex / Age | Date on Board | Term    | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                                                       | Concurrent Positions in this Company and Other Companies                                                                                                     | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|----------|-------------|------------------------------------------------------------------|-----------|---------------|---------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|          |             |                                                                  |           |               |         |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                                                          |                                                                                                                                                              | Title                                                                                                                                                     | Name | Relation |        |
|          |             |                                                                  |           |               |         |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   |                                                                                          | Taipei Medical University Supervisor, Taiwan Movement Specialist Association CEO, MetaTech (AP) Inc Director, Taiwan Advanced Medical Technology Association |                                                                                                                                                           |      |          |        |
| Director | Japan       | Bedbixiu Investment Co., Ltd. Representative: Kazuchika Furuishi | Male / 61 | 2024.06.27    | 3 years | 2024.06.27                       | 0                      | 0                 | 0                     | 0                 | 0                                                                | 0                 | 0                                              | 0                 | Doctor of Pharmacy, Kumamoto University Master's Degree (Pre-doctoral Program), Graduate | Director and Consultant, Locus Cell Co., Ltd. Office K Co.,Ltd.                                                                                              | N                                                                                                                                                         | N    | N        | N      |

| Title | Nationality | Name | Sex / Age | Date on Board | Term | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                                                                                                                                                                                                                                                                                                                                                 | Concurrent Positions in this Company and Other Companies          | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|-------|-------------|------|-----------|---------------|------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|       |             |      |           |               |      |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                                                                                                                                                                                                                                                                                                                                                    |                                                                   | Title                                                                                                                                                     | Name | Relation |        |
|       |             |      |           |               |      |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   | School of Pharmaceutical Sciences, Kumamoto University<br>Bachelor of Pharmacy, Kumamoto University<br>Chief Executive Officer, Minaris Regenerative Medicine Co., Ltd.<br>Deputy General Manager, Regenerative Medicine Business Division, Hitachi Chemical Co., Ltd.<br>Global Sales Director, Hitachi Chemical Co., Ltd.<br>Corporate Officer and General Manager, Regenerative | Representative Director.<br>Cellfiber Co., Ltd.<br>Director, CEO. |                                                                                                                                                           |      |          |        |

| Title    | Nationality | Name                                                                 | Sex / Age | Date on Board | Term    | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                                                                                                                                                                                                                                                       | Concurrent Positions in this Company and Other Companies                                                                                    | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|----------|-------------|----------------------------------------------------------------------|-----------|---------------|---------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|          |             |                                                                      |           |               |         |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                                                                                                                                                                                                                                                          |                                                                                                                                             | Title                                                                                                                                                     | Name | Relation |        |
|          |             |                                                                      |           |               |         |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   | Medicine Division, Showa Denko Materials Co., Ltd.                                                                                                                                                                                                                                       |                                                                                                                                             |                                                                                                                                                           |      |          |        |
| Director | R.O.C.      | Da Jyun Capital Investment Corporation                               | NA        | 2024.06.27    | 3 years | 2018.6.25                        | 197,000                | 0.29 %            | 197,000               | 0.25 %            | 0                                                                | 0                 | 0                                              | 0                 | —                                                                                                                                                                                                                                                                                        | Corporate Director, Sun Dance Entertainment Intl Co.                                                                                        | N                                                                                                                                                         | N    | N        | N      |
| Director | R.O.C.      | Da Jyun Capital Investment Corporation Representative: Weng, Wei-Lun | Male / 49 | 2024.06.27    | 3 years | 2022.07.19                       | 0                      | 0                 | 0                     | 0                 | 0                                                                | 0                 | 0                                              | 0                 | Department of Law (Legal Division), National Chengchi University Completed the 43rd Judicial Training Program at the Ministry of Justice's Judicial Officers Training Institute Passed the 2001 Special Examination for Judicial Officers Passed the 2001 Senior Examination for Lawyers | Managing Partner, H&W LAW Independent Director, MARX Biotech Co. Chairman, JJ Capital Co., Ltd. Supervisor, Global Bio & Investment Monthly | N                                                                                                                                                         | N    | N        | N      |

| Title    | Nationality | Name                                      | Sex / Age | Date on Board | Term    | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                                                                                                                                                                   | Concurrent Positions in this Company and Other Companies                                                                                         | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|----------|-------------|-------------------------------------------|-----------|---------------|---------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|          |             |                                           |           |               |         |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                                                                                                                                                                      |                                                                                                                                                  | Title                                                                                                                                                     | Name | Relation |        |
|          |             |                                           |           |               |         |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   | Prosecutor, Taoyuan District Prosecutors Office, Taiwan<br>Prosecutor, Shilin District Prosecutors Office, Taiwan<br>Prosecutor assigned by the Ministry of Justice to the Agency Against Corruption |                                                                                                                                                  |                                                                                                                                                           |      |          |        |
| Director | R.O.C       | National Development Fund, Executive Yuan | NA        | 2024.06.27    | 3 years | 2018.6.25                        | 3,159,928              | 4.64 %            | 3,159,928             | 4.04 %            | 0                                                                | 0                 | 0                                              | 0                 | —                                                                                                                                                                                                    | Corporate Director, Locus Cell Co., Ltd.<br>Corporate Director, Genovate Biotechnology Co., Ltd.<br>Corporate Director, Taiwan Biotech Co., Ltd. | N                                                                                                                                                         | N    | N        | N      |

| Title | Nationality | Name | Sex / Age | Date on Board | Term | Date on Board for the First Time | Shareholdings on Board |                    | Current Shareholdings |                    | Shareholding of the Spouse, Underage Children for the Time Being |                    | Shareholding Held in the Name of a Third Party |                    | Academic Qualifications/Experience | Concurrent Positions in this Company and Other Companies                                                                                                                                                                                 | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|-------|-------------|------|-----------|---------------|------|----------------------------------|------------------------|--------------------|-----------------------|--------------------|------------------------------------------------------------------|--------------------|------------------------------------------------|--------------------|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|       |             |      |           |               |      |                                  | Number of Shares       | Share-holding Rate | Number of Shares      | Share-holding Rate | Number of Shares                                                 | Share-holding Rate | Number of Shares                               | Share-holding Rate |                                    |                                                                                                                                                                                                                                          | Title                                                                                                                                                     | Name | Relation |        |
|       |             |      |           |               |      |                                  |                        |                    |                       |                    |                                                                  |                    |                                                |                    |                                    | Corporate Director, ScinoPharm Taiwan., Ltd.<br>Corporate Director, Taiwan Flower Biotechnology Co., Ltd.<br>Corporate Director, United Biomedical, Inc., Asia<br>Corporate Director, ADIMMUNE Corporation<br>Corporate Director, TaiGen |                                                                                                                                                           |      |          |        |

| Title | Nationality | Name | Sex / Age | Date on Board | Term | Date on Board for the First Time | Shareholdings on Board |                    | Current Shareholdings |                    | Shareholding of the Spouse, Underage Children for the Time Being |                    | Shareholding Held in the Name of a Third Party |                    | Academic Qualifications/Experience | Concurrent Positions in this Company and Other Companies                                                                                                                                                                             | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|-------|-------------|------|-----------|---------------|------|----------------------------------|------------------------|--------------------|-----------------------|--------------------|------------------------------------------------------------------|--------------------|------------------------------------------------|--------------------|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|       |             |      |           |               |      |                                  | Number of Shares       | Share-holding Rate | Number of Shares      | Share-holding Rate | Number of Shares                                                 | Share-holding Rate | Number of Shares                               | Share-holding Rate |                                    |                                                                                                                                                                                                                                      | Title                                                                                                                                                     | Name | Relation |        |
|       |             |      |           |               |      |                                  |                        |                    |                       |                    |                                                                  |                    |                                                |                    |                                    | Biopharmaceuticals Holdings Limited Corporate Director, PharmaEssentia Corp. Corporate Director, PharmaEngine, Inc. Corporate Director, TaiAn Technologies Corporation Corporate Director, TaiMed Biologics Inc. Corporate Director, |                                                                                                                                                           |      |          |        |

| Title | Nationality | Name | Sex / Age | Date on Board | Term | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience | Concurrent Positions in this Company and Other Companies                                                                                                                                          | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|-------|-------------|------|-----------|---------------|------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|       |             |      |           |               |      |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                    |                                                                                                                                                                                                   | Title                                                                                                                                                     | Name | Relation |        |
|       |             |      |           |               |      |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   |                                    | EirGenix Inc. Corporate Director, Apex Medical Corp. Corporate Director, Intech Biopharm Ltd. Corporate Director, Taiwan Bio-Manufacturing Corporation Corporate Director, POINT ROBOTICS HOLDING |                                                                                                                                                           |      |          |        |

| Title    | Nationality | Name                                                                     | Sex / Age | Date on Board | Term    | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                                                                                                                                                                                                                                                                                                                           | Concurrent Positions in this Company and Other Companies                                                                                                                                          | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|----------|-------------|--------------------------------------------------------------------------|-----------|---------------|---------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|          |             |                                                                          |           |               |         |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                   | Title                                                                                                                                                     | Name | Relation |        |
|          |             |                                                                          |           |               |         |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   |                                                                                                                                                                                                                                                                                                                                                              | LIMITED, Cayman Islands                                                                                                                                                                           |                                                                                                                                                           |      |          |        |
| Director | R.O.C       | National Development Fund, Executive Yuan Representative: Wu, Ming-Hsien | Male / 62 | 2024.06.27    | 3 years | 2021.07.20                       | 0                      | 0                 | 0                     | 0                 | 0                                                                | 0                 | 0                                              | 0                 | Ph.D., Graduate Institute of Clinical Medicine, National Taiwan University College of Medicine Distinguished Professor, Department of Internal Medicine, National Taiwan University College of Medicine Chairman and Deputy Secretary-General, The Gastroenterological Society of Taiwan Secretary-General, Taiwan Society of Internal Medicine Director and | Director, National Taiwan University Hospital Director, PharmaEngine, Inc. (Corporate Representative) Advisor, Cathay General Hospital Director, Cathay General Hospital Director, Professor Song | N                                                                                                                                                         | N    | N        | N      |

| Title | Nationality | Name | Sex / Age | Date on Board | Term | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                                                                                                                                                                                                                                                                                                                                                           | Concurrent Positions in this Company and Other Companies                                                                                                                                                                         | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|-------|-------------|------|-----------|---------------|------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|       |             |      |           |               |      |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                  | Title                                                                                                                                                     | Name | Relation |        |
|       |             |      |           |               |      |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   | Executive Secretary, Formosan Medical Association Deputy Superintendent, National Taiwan University Hospital; Director of Internal Medicine Department, Gastroenterology and Hepatology Division, Health Management Center; Attending Physician of Internal Medicine; Chief Resident of Internal Medicine Associate Dean and Director of R&D Division, National Taiwan University College of | Ruilou Academic Foundation Director, Professor Wang Dehong Digestive Medicine Foundation Expert Advisor, Taiwan AI Federated Learning Alliance Member, Health Promotion Administration (HPA) - Cancer prevention and control Co- |                                                                                                                                                           |      |          |        |

| Title | Nationality | Name | Sex / Age | Date on Board | Term | Date on Board for the First Time | Shareholdings on Board |                    | Current Shareholdings |                    | Shareholding of the Spouse, Underage Children for the Time Being |                    | Shareholding Held in the Name of a Third Party |                    | Academic Qualifications/Experience                                                                                       | Concurrent Positions in this Company and Other Companies                                                                                                                                                                    | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|-------|-------------|------|-----------|---------------|------|----------------------------------|------------------------|--------------------|-----------------------|--------------------|------------------------------------------------------------------|--------------------|------------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|       |             |      |           |               |      |                                  | Number of Shares       | Share-holding Rate | Number of Shares      | Share-holding Rate | Number of Shares                                                 | Share-holding Rate | Number of Shares                               | Share-holding Rate |                                                                                                                          |                                                                                                                                                                                                                             | Title                                                                                                                                                     | Name | Relation |        |
|       |             |      |           |               |      |                                  |                        |                    |                       |                    |                                                                  |                    |                                                |                    | Medicine; Chair of the Department of Medicine; Director of General Medicine; Associate Professor and Assistant Professor | Principal Investigator, "Smart Medical System Cross-Hospital Verification and Accreditation Project," funded by National Science Council at Taichung Veterans General Hospital Co-Principal Investigator, "Establishment of |                                                                                                                                                           |      |          |        |

| Title    | Nationality | Name      | Sex / Age | Date on Board | Term    | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                          | Concurrent Positions in this Company and Other Companies                                                                                                                                     | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|----------|-------------|-----------|-----------|---------------|---------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|-------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|          |             |           |           |               |         |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                             |                                                                                                                                                                                              | Title                                                                                                                                                     | Name | Relation |        |
|          |             |           |           |               |         |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   |                                                             | National Human Microbiome Research Collaboration and Technical Service Core Facility Project,” funded by National Science and Technology Council at National Yang Ming Chiao Tung University |                                                                                                                                                           |      |          |        |
| Director | R.O.C       | Wu, Jun-I | Male / 44 | 2024.06.27    | 3 years | 2021.07.20                       | 1,300,000              | 1.91 %            | 1,300,000             | 1.66 %            | 1                                                                | 0%                | 0                                              | 0                 | York university Chairman, Jun Investment International Co., | Chairman, Jun Investment International Co., Ltd.                                                                                                                                             | N                                                                                                                                                         | N    | N        | N      |

| Title | Nationality | Name | Sex / Age | Date on Board | Term | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                                                                                                   | Concurrent Positions in this Company and Other Companies                                                                                                                                                                                                                    | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|-------|-------------|------|-----------|---------------|------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|       |             |      |           |               |      |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                                                                                                      |                                                                                                                                                                                                                                                                             | Title                                                                                                                                                     | Name | Relation |        |
|       |             |      |           |               |      |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   | Ltd.<br>Chairman, Edora Park Co., Ltd.<br>Director, Jungroup Fashion Boutique Co., Ltd.<br>Supervisor, Junbao Construction Co., Ltd. | Chairman, Edora Park Co., Ltd.<br>(Corporate Representative)<br>Director, Jungroup Fashion Boutique Co., Ltd.<br>Supervisor, Junbao Construction Co., Ltd.<br>(Corporate Representative)<br>Director, Chung Tai Resource Technology Corp.<br>Director, Locus Cell Co., Ltd. |                                                                                                                                                           |      |          |        |

| Title    | Nationality | Name           | Sex / Age   | Date on Board | Term    | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                                                                    | Concurrent Positions in this Company and Other Companies                                                                                                        | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|----------|-------------|----------------|-------------|---------------|---------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|          |             |                |             |               |         |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                                                                       |                                                                                                                                                                 | Title                                                                                                                                                     | Name | Relation |        |
|          |             |                |             |               |         |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   |                                                                                                       | Director, Top Taiwan XIII Venture Capital Co., Ltd. (Corporate Representative)<br>Director, Top Taiwan XIV Venture Capital Co., Ltd. (Corporate Representative) |                                                                                                                                                           |      |          |        |
| Director | R.O.C       | Lai, Kuan-Ling | Female / 57 | 2024.06.27    | 3 years | 2021.07.20                       | 0                      | 0                 | 0                     | 0                 | 0                                                                | 0                 | 0                                              | 0                 | Ph.D. in Mechanical and Energy Engineering, Kun Shan University<br>Assistant Professor, Department of | Supervisor, Ma Shen Kai Ruei Co., Ltd. (Corporate Representative)                                                                                               | N                                                                                                                                                         | N    | N        | N      |

| Title | Nationality | Name | Sex / Age | Date on Board | Term | Date on Board for the First Time | Shareholdings on Board |                    | Current Shareholdings |                    | Shareholding of the Spouse, Underage Children for the Time Being |                    | Shareholding Held in the Name of a Third Party |                    | Academic Qualifications/Experience                                                                                                                                                                                                                                                                                                       | Concurrent Positions in this Company and Other Companies                                                                                                                                                                                            | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|-------|-------------|------|-----------|---------------|------|----------------------------------|------------------------|--------------------|-----------------------|--------------------|------------------------------------------------------------------|--------------------|------------------------------------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|       |             |      |           |               |      |                                  | Number of Shares       | Share-holding Rate | Number of Shares      | Share-holding Rate | Number of Shares                                                 | Share-holding Rate | Number of Shares                               | Share-holding Rate |                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                     | Title                                                                                                                                                     | Name | Relation |        |
|       |             |      |           |               |      |                                  |                        |                    |                       |                    |                                                                  |                    |                                                |                    | Mechanical Engineering, Kun Shan University General Manager and Director, Jun Investment International Co., Ltd. General Manager and Director, Hsin Yeong An Cable TV Co., Ltd. General Manager and Director, Ta Yang Cable Television Co., Ltd. Chief Operating Officer, Tatung Company Director, Elitegroup Computer Systems Co., Ltd. | Director, Edora Park Co., Ltd. (Corporate Representative) Director, Junbao Construction Co., Ltd. (Corporate Representative) Director, Elitegroup Computer Systems Co., Ltd. (Corporate Representative) Director, Liwei Foundation Director, He-Cao |                                                                                                                                                           |      |          |        |

| Title                | Nationality | Name          | Sex / Age | Date on Board | Term    | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                                                                                                                                                                                                                                                                                       | Concurrent Positions in this Company and Other Companies | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|----------------------|-------------|---------------|-----------|---------------|---------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|                      |             |               |           |               |         |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                                                                                                                                                                                                                                                                                          |                                                          | Title                                                                                                                                                     | Name | Relation |        |
|                      |             |               |           |               |         |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   | Director, Tatung System Technologies Inc.<br>Director, Tatung Asset Development Co., Ltd.<br>Director, Tatung Consumer Products Co., Ltd.<br>Director, Tatung Smart Energy Corp.<br>Director, Taipei Industry Co., Ltd.<br>Director, Zhisheng Real Estate Co., Ltd.<br>Director, Lejia Regenerative Technology Co., Ltd. | Charity Foundation                                       |                                                                                                                                                           |      |          |        |
| Independent Director | R.O.C       | Wang ,Wen-Zhu | Male /    | 2024.06.27    | 3 years | 2015.06.30                       | 0                      | 0                 | 0                     | 0                 | 0                                                                | 0                 | 0                                              | 0                 | Bachelor, Department of                                                                                                                                                                                                                                                                                                  | Supervisor, Besins Healthcare                            | N                                                                                                                                                         | N    | N        | N      |

| Title | Nationality | Name | Sex / Age | Date on Board | Term | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                                                                                                                                                                                                                                                                                                                            | Concurrent Positions in this Company and Other Companies                                    | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|-------|-------------|------|-----------|---------------|------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|       |             |      |           |               |      |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                                                                                                                                                                                                                                                                                                                               |                                                                                             | Title                                                                                                                                                     | Name | Relation |        |
|       |             |      | 69        |               |      |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   | Pharmacy at National Taiwan University<br>General Manager, Bio-Juvenate Biotechnology Co., Ltd.<br>General Manager, Advanced International Biomedical, Inc.<br>Director of Sales and Marketing, Purzer Pharmaceutical Co., Ltd.<br>General Manager, Fresenius Kabi Taiwan Ltd.<br>Consultant, Genuine Chemical Pharmaceutical Co., Ltd.<br>General Manager of | Co., Ltd. Chairman, San Tsair Industry Co., Ltd. Supervisor, Sunhon BioTechnology Co., Ltd. |                                                                                                                                                           |      |          |        |

| Title                | Nationality | Name             | Sex / Age | Date on Board | Term    | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                                                                                                                                                                                                                              | Concurrent Positions in this Company and Other Companies | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|----------------------|-------------|------------------|-----------|---------------|---------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|                      |             |                  |           |               |         |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                                                                                                                                                                                                                                 |                                                          | Title                                                                                                                                                     | Name | Relation |        |
|                      |             |                  |           |               |         |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   | Pharmaceutical Division, Monsanto Far East Ltd., Taiwan Branch Division General Manager, Glaxo Wellcome Taiwan Ltd. Sales and Marketing Manager, Zuellig Pharma Inc. Product/Business Manager, SmithKline Ltd. Sales Supervisor, Boehringer Ingelheim Co., Ltd. |                                                          |                                                                                                                                                           |      |          |        |
| Independent Director | R.O.C       | Yang ,Shih-Chieh | Male / 71 | 2024.06.27    | 3 years | 2021.07.20                       | 0                      | 0                 | 0                     | 0                 | 0                                                                | 0                 | 0                                              | 0                 | Bachelor, Department of Applied Economics, National Chung Hsing University Master of Economics, Chinese Culture University                                                                                                                                      | —                                                        | N                                                                                                                                                         | N    | N        | N      |

| Title                | Nationality | Name         | Sex / Age | Date on Board | Term    | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                                                                                                                                                                                                                                                                   | Concurrent Positions in this Company and Other Companies | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|----------------------|-------------|--------------|-----------|---------------|---------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|                      |             |              |           |               |         |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                                                                                                                                                                                                                                                                      |                                                          | Title                                                                                                                                                     | Name | Relation |        |
|                      |             |              |           |               |         |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   | Senior Executive Officer, Ministry of Finance<br>Associate, Department of Secretary of Taiwan Stock Exchange<br>Adjunct Lecturer, School of Continuing Education, Fu Jen Catholic University<br>Adjunct Lecturer, Department of Economic, School of Continuing Education, Chinese Culture University |                                                          |                                                                                                                                                           |      |          |        |
| Independent Director | R.O.C       | Lin, Tsai-Fu | Male / 68 | 2024.06.27    | 3 years | 2024.06.27                       | 0                      | 0                 | 0                     | 0                 | 0                                                                | 0                 | 0                                              | 0                 | Bachelor's Degree in Accounting, National Chengchi University<br>Master's Degree in International Management,                                                                                                                                                                                        | —                                                        | N                                                                                                                                                         | N    | N        | N      |

| Title | Nationality | Name | Sex / Age | Date on Board | Term | Date on Board for the First Time | Shareholdings on Board |                   | Current Shareholdings |                   | Shareholding of the Spouse, Underage Children for the Time Being |                   | Shareholding Held in the Name of a Third Party |                   | Academic Qualifications/Experience                                                                                                                                                                                                                | Concurrent Positions in this Company and Other Companies | Other Managers, Directors or Supervisors that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Director/Supervisor |      |          | Remark |
|-------|-------------|------|-----------|---------------|------|----------------------------------|------------------------|-------------------|-----------------------|-------------------|------------------------------------------------------------------|-------------------|------------------------------------------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|--------|
|       |             |      |           |               |      |                                  | Number of Shares       | Shareholding Rate | Number of Shares      | Shareholding Rate | Number of Shares                                                 | Shareholding Rate | Number of Shares                               | Shareholding Rate |                                                                                                                                                                                                                                                   |                                                          | Title                                                                                                                                                     | Name | Relation |        |
|       |             |      |           |               |      |                                  |                        |                   |                       |                   |                                                                  |                   |                                                |                   | University of St. Thomas, Minnesota, USA<br>Section Chief, Manager, and Business Committee Member, Taiwan Stock Exchange Corporation<br>Deputy General Manager and Director, Taiwan Ratings Corp.<br>Auditor, Deloitte & Touche (Deloitte Taiwan) |                                                          |                                                                                                                                                           |      |          |        |

B. Main shareholder of legal shareholder :

Apr. 28, 2026

| Name of legal shareholder                 | Main shareholder of legal shareholder             |
|-------------------------------------------|---------------------------------------------------|
| Bedbixiu Investment Co., Ltd.             | He, Jou-Hsien (98.33%), Chen, Tsung-Chi (1.67%)   |
| National Development Fund, Executive Yuan | —                                                 |
| Da Jyun Capital Investment Corporation    | Chen, Chiao-Fei (96.67%), Chen, Tsung-Chi (3.33%) |

C. Main shareholder is other legal shareholder : No

(2) Information of Director and Supervisor

A. The disclosure of the professional qualification and criteria of independence for the directors and supervisors

Apr 30, 2026

| Condition<br>Name                                                   | Professionals and Experience                                                                                                                                                                                                                                                                                                                                                                                                                            | Criteria of independence | Concurrent Positions<br>in Other Companies |
|---------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------------------------|
| Bedbixiu Investment Co., Ltd.<br>Representative:<br>Yang, Hung-Jen  | Bachelor of Medicine, National Taiwan University<br>Master of Public Health, Harvard University<br>Master of Health Sciences, Johns Hopkins University<br>MBA, Peter F. Drucker Academy<br>Visiting Scholar, Stanford University<br>Superintendent, Min-Sheng General Hospital<br>Chairman, Sharehope Medicine Co., Ltd.<br>Superintendent, Smile Angel Hospital<br>No disqualifying events as specified in Article 30 of the Company Act               | —                        | No                                         |
| Bedbixiu Investment Co., Ltd.<br>Representative:<br>Chen, Tsung-Chi | Master's Degree in Information Management, EMBA Program, National Taiwan University<br>Department of Communication and Management, Shih Hsin University<br>Chairman, Bedbixiu Investment Co., Ltd.<br>Chairman, SunDance Entertainment International<br>Director, Xisi Consulting Co.<br>Chairman, Da Jyun Capital Investment Corporation<br>Chairman, Up Cell Biomedical Inc.<br>No disqualifying events as specified in Article 30 of the Company Act | —                        | No                                         |

|                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                             |   |    |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|
| <p>Bedbixiu Investment Co., Ltd.<br/>Representative:<br/>Yang, Ying-Chen</p>        | <p>Ph.D., Institute of Life Sciences, National Defense College, National Defense University<br/>Professor / Associate Professor / Assistant Professor, Department of Biotechnology and Animal Science, National Yilan University<br/>Adjunct Professor, Institute of Medical Science, Taipei Medical University<br/>No disqualifying events as specified in Article 30 of the Company Act</p>                                               | — | No |
| <p>Bedbixiu Investment Co., Ltd.<br/>Representative:<br/>Kazuchika Furuishi</p>     | <p>Ph.D. in Pharmacy, Kumamoto University<br/>Chief Executive Officer, Minaris Regenerative Medicine Co., Ltd.<br/>Vice President, Regenerative Medicine Division, Hitachi Chemical Co., Ltd.<br/>General Manager and Corporate Officer, Regenerative Medicine Business Division, Resonac Holdings Corporation<br/>Director and Advisor, Locus Cell Co., Ltd.<br/>No disqualifying events as specified in Article 30 of the Company Act</p> | — | No |
| <p>Da Jyun Capital Investment Corporation<br/>Representative:<br/>Weng, Wei-Lun</p> | <p>Department of Law, National Chengchi University, Law Division<br/>Graduate, 43rd Class of Judicial Officer Training Institute, Ministry of Justice<br/>Attorney, Agency Against Corruption (ICAC), Ministry of Justice<br/>Supervisor, Global Biotech Multimedia Co.<br/>President, H&amp;W Law Firm<br/>No disqualifying events as specified in Article 30 of the Company Act</p>                                                       | — | No |

|                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |   |    |
|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|
| Representative of National Development Fund, Executive Yuan: Wu, Ming-Hsien | <p>PhD, Department of Clinical Medicine, Medical College, National Taiwan University</p> <p>Distinguished Professor, Internal Medicine, Medical College, National Taiwan University</p> <p>Chairman and Vice Secretary-General, Gastroenterological Society of Taiwan</p> <p>Director, National Taiwan University Hospital</p> <p>No disqualifying events as specified in Article 30 of the Company Act</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | — | No |
| Director Lai, Kuan-Ling                                                     | <p>Ph.D., Department of Mechanical and Energy Engineering, Kun Shan University</p> <p>Assistant Professor, Department of Mechanical Engineering, Kun Shan University</p> <p>General Manager and Director, Jun Investment International Co., Ltd.</p> <p>General Manager and Director, Hsin Yeong An Cable TV Co., Ltd.</p> <p>General Manager and Director, Ta Yang Cable Television Co., Ltd.</p> <p>Chief Operating Officer, Tatung Company</p> <p>Director, Elitegroup Computer Systems Co., Ltd.</p> <p>Director, Tatung System Technologies Inc.</p> <p>Director, Tatung Asset Development Co., Ltd.</p> <p>Director, Tatung Consumer Products Co., Ltd.</p> <p>Director, Tatung Smart Energy Corp.</p> <p>Director, Taipei Industry Co., Ltd.</p> <p>Director, Zhisheng Real Estate Co., Ltd.</p> <p>Director, Lejia Regenerative Technology Co., Ltd.</p> <p>No disqualifying events as specified in Article 30 of the Company Act</p> | — | No |

|                                          |                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |    |
|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| Director<br>Wu, Jun-I                    | York University<br>Chairman, Jun Investment International Co., Ltd.<br>Chairman, Edora Park<br>Supervisor, Junbao Construction Co.<br>Director, Jungroup Fashion Boutique Co., Ltd.<br>No disqualifying events as specified in Article 30 of the Company Act                                       | —                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | No |
| Independent Director<br>Wang, Wen-Zhu    | Bachelor, Department of Pharmacy, National Taiwan University<br>President, Advanced International Biomedical Inc.<br>Director of Sales and Marketing, Purzer Pharmaceutical Co., Ltd.<br>No disqualifying events as specified in Article 30 of the Company Act.                                    | The spouse or relatives within the second degree of kinship do not serve as directors, supervisors, or employees of the Company or its affiliated companies. The Independent Director holds 0% of the Company's shares and does not serve as a director, supervisor, or employee of any specific affiliated company related to the Company. In the past two years, neither the Company nor its affiliated companies have provided the Independent Director with remuneration for business, legal, financial, accounting, or other services. | No |
| Independent Director<br>Yang, Shih-Chieh | Bachelor, Department of Applied Economics, National Chung Hsing University<br>Master of Economics, Chinese Culture University<br>Special Commissioner, Ministry of Finance<br>Associate Secretary, Taiwan Stock Exchange<br>No disqualifying events as specified in Article 30 of the Company Act. | The spouse or relatives within the second degree of kinship do not serve as directors, supervisors, or employees of the Company or its affiliated companies. The Independent Director holds 0% of the Company's shares and does not serve as a director, supervisor, or employee of any specific affiliated company related to the Company. In the past two years, neither the Company nor its affiliated companies have provided the Independent Director with remuneration for business, legal, financial, accounting, or other services. | No |

|                                      |                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |    |
|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| Independent Director<br>Lin, Tsai-Fu | Department of Accounting, National Chengchi University<br>Master of International Management, University of St. Thomas, Minnesota, USA<br>Business Commissioner, Taiwan Stock Exchange Corporation<br>Deputy General Manager and Director, Taiwan Ratings Corporation<br>No disqualifying events as specified in Article 30 of the Company Act | The spouse or relatives within the second degree of kinship do not serve as directors, supervisors, or employees of the Company or its affiliated companies. The Independent Director holds 0% of the Company's shares and does not serve as a director, supervisor, or employee of any specific affiliated company related to the Company. In the past two years, neither the Company nor its affiliated companies have provided the Independent Director with remuneration for business, legal, financial, accounting, or other services. | No |
|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|

## 2. Diversity and Independence of the Board of Directors

### (1) Diversity Policy of the Board of Directors

The Company strengthens the functional norms of the Board of Directors in accordance with Article 23 of Chapter III of the “Corporate Governance Best Practice Principles” formulated by the Company. The composition of the Board of Directors shall be diversified. Except that the ration of directors, who are concurrent managers of the Company, shall not exceed one-third of all directors, the Company shall formulate the appropriate diversification policies regarding its own operations, operating style and development requirements, which shall include but not limited to the following the standards from two main directions:

1. Basic conditions and values : gender, age, nationality, culture, and so on.
2. Professional knowledge and skills : professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industry experience, and so on.

The current Board of Directors of the Company consists of 11 directors, including 3 independent directors. The members have financial, business, legal, management, industrial knowledge and other fields, with rich production, academic and experience.

### (2) Specific Management Objectives

In accordance with the Paragraph 4, Article 23 of Chapter 3 in “Corporate Governance Best-Practice Principles” formulated by the Company, the members of the Board of Directors shall generally possess the required knowledge, skills and background. In order to achieve the goal of corporate governance, the overall capabilities of the Board of Directors are as follows:

1. Operation Judgement

2. Accounting and Financial Analysis
3. Operation and Management
4. Crisis Management
5. Industrial Knowledge
6. International Market Insight
7. Leadership
8. Decision-making

Among the 11 members of the Company's 10th Board of Directors, in addition to strengths in leadership, decision-making, operational judgment, crisis management, and international market insight, 72% possess financial analysis expertise, 72% have management capabilities, and 72% contribute industry-specific knowledge. Notably, Director Dr. Wu Ming-Hsien, Dean, College of Medicine, National Taiwan University; Chairman Dr. Yang, Hong-Jen, current CEO of Wu,Min-Sheng Healthcare System and Chairman of the Board; and Director Dr. Yang, Ying-Chen, Professor at the Department of Biotechnology and Animal Science at National Yilan University and CEO of the Company, have not only provided valuable input on administrative management and industry insights but have also made significant contributions to new product promotion and marketing strategies. Additionally, Dr. Kazuchika Koishi, former CEO of Minaris Regenerative Medicine Co., Ltd., was appointed as a director in the 10th term. His profound expertise is expected to greatly advance the Company's innovation and development in the field of regenerative medicine. In other areas, Director Mr. Weng, Wei-Lun, President of H&W Law Firm, continues to offer timely and professional legal counsel to the Company. Currently, the Board includes 2 female directors, and the Company remains committed to increasing female representation on the Board.

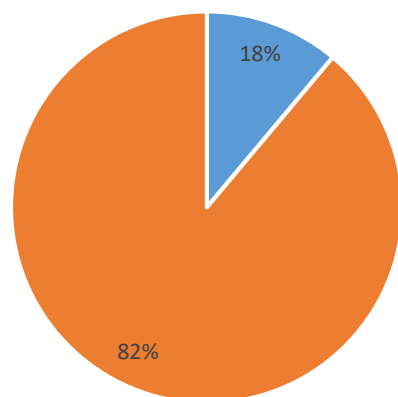
### **(3) Achievement Status**

The Board of Directors of the Company shall guide the Company's strategy, supervise the management level, and be responsible to the company and shareholders. The operations and arrangements of its corporate governance shall ensure that the Board of Directors exercises its powers in accordance with regulations, the corporate by-laws, or resolutions of the shareholders' meeting. The directors of the Company have the relevant capability of knowledge, skills, literacy, industrial decision-making and management. The Company also keeps arranging various continued education for board members to improve their decision-making quality and fulfill their supervisory responsibilities, thereby even improving the Board of Directors. In addition, the Company paid attention to gender equality in the composition of the Board of Directors, in which there is at least one female director. Furthermore, all directors have completed the required continuing education hours for this year. (A minimum of twelve hours in the year of appointment, and at least six hours annually starting from the following year.)

**(4) The Implementation Status of Diversification of Board of Directors as following:**

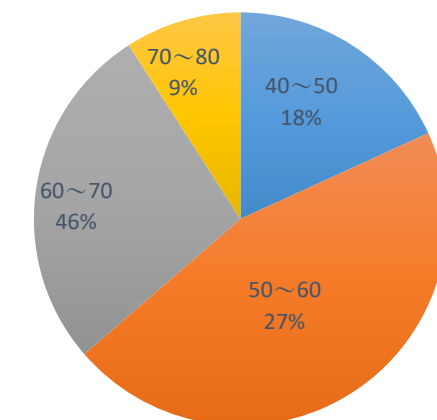
**As of April 30, 2026**

**Gender Ratio of Directors**



Male Female

**Age Range of Directors**



■ 40~50 ■ 50~60 ■ 60~70 ■ 70~80 ■

**Experience and Professionals of Directors**



| Core<br>Diversification<br>Standard<br><br>Name of Director | Composition                               |                 |                  |        |                                  |                     | Operation<br>Judgement | Accounting<br>and<br>Financial<br>Analysis | Operation<br>and<br>Management | Crisis<br>Management | Industrial<br>Knowledge | International<br>Market<br>Insight | Leadership | Decision-making |
|-------------------------------------------------------------|-------------------------------------------|-----------------|------------------|--------|----------------------------------|---------------------|------------------------|--------------------------------------------|--------------------------------|----------------------|-------------------------|------------------------------------|------------|-----------------|
|                                                             | Term of office of<br>independent director |                 |                  | Gender | Adjunt<br>employee of<br>Company | Age range<br>(year) |                        |                                            |                                |                      |                         |                                    |            |                 |
|                                                             | below 3<br>years                          | 3 to 9<br>years | Above 9<br>years |        |                                  |                     |                        |                                            |                                |                      |                         |                                    |            |                 |
| Yang, Hung-Jen                                              |                                           |                 |                  | Male   | No                               | 50~60               | V                      | V                                          | V                              | V                    | V                       | V                                  | V          | V               |
| Chen, Tsung-Chi                                             |                                           |                 |                  | Male   | No                               | 60~70               | V                      | V                                          | V                              | V                    | V                       | V                                  | V          | V               |
| Yang, Ying-Chen                                             |                                           |                 |                  | Female | Yes                              | 50~60               | V                      |                                            |                                | V                    | V                       | V                                  | V          | V               |
| Kazuchika Furuishi                                          |                                           |                 |                  | Male   | No                               | 60~70               | V                      |                                            | V                              | V                    | V                       | V                                  | V          | V               |
| Wu, Ming-Hsien                                              |                                           |                 |                  | Male   | No                               | 60~70               | V                      | V                                          | V                              | V                    | V                       | V                                  | V          | V               |
| Wu, Jung-I                                                  |                                           |                 |                  | Male   | No                               | 40~50               | V                      | V                                          | V                              | V                    |                         | V                                  | V          | V               |
| Lai, Kuan-Ling                                              |                                           |                 |                  | Female | No                               | 50~60               | V                      | V                                          | V                              | V                    | V                       | V                                  | V          | V               |
| Weng, Wei-Lun                                               |                                           |                 |                  | Male   | No                               | 40~50               | V                      |                                            | V                              | V                    | V                       | V                                  | V          | V               |
| Wang, Wen-Zhu                                               |                                           |                 | V                | Male   | No                               | 60~70               | V                      | V                                          | V                              | V                    | V                       | V                                  | V          | V               |
| Yang, Shih-Chieh                                            |                                           | V               |                  | Male   | No                               | 70~80               | V                      | V                                          | V                              | V                    |                         | V                                  | V          | V               |
| Lin, Tsai-Fu                                                | V                                         |                 |                  | Male   | No                               | 60~70               | V                      | V                                          | V                              | V                    |                         | V                                  | V          | V               |

Note: 1. The proportion of directors of the Company concurrently with employee status : 1/11 (9%)

2. Proportion of independent directors : 3/11 (27%)

3. Proportion of female directors : 2/11 (18%)

4. Proportion of independent directors who have served for more than 9 years : 1/11 (9%)

5. Although the number of directors of a different gender has not yet reached one-third (inclusive) of the total seats on the Board of Directors, the requirement of having at least one director of a different gender has been met, accounting for 18% (Directors Yang, Ying-Chen and Lai, Kuan-Ling). The composition of the Board primarily considers candidates' professional backgrounds, experience, and their engagement and contribution to the company's future development. Going forward, the company will continue to promote gender equality among board members, with the goal of achieving one-third representation of directors of a different gender as a long-term objective.

**(5) Independence of the Board of Directors:** specify the number and proportion of the independent directors, explain the independence of the Board of Directors, and provide the reasons whether the director has circumstances stipulated in paragraph 3 and 4 in Article 26-3 of the Securities Exchange Act, including stating the status that the relationship of spouses and second degree of relatives existing between directors, supervisors, or directors and supervisors. The three independent directors of the Company are Wang, Wen-Zhu, Yang, Shih-Chieh, and Lin, Tsai-Fu, accounting for 3/11 (27%). None of them have the circumstances stipulated in paragraph 3 and 4 of Article 26-3 of the Securities Exchange Act.

Note 1: Professional qualifications and experience: Specify the professional qualifications and experience of individual directors and supervisors. If acting as members of the Audit committee with the professional in accounting or finance, the director or supervisor shall specify their accounting or financial background and work experience, and also indicate whether not having the event regarding Article 30 of the Company Act.

Note 2: The independent director shall explain the criteria of independency, which includes but not limit to: Have not served as a director, supervisor or employee of the Company and its affiliated companies; the number and proportion of shares held by relatives within the Company (or in the name of others) such as oneself, spouse, second degree of relatives or others are 0; have not served as a director, supervisor or employee of a company with a specific relationship with the Company(Refer to the Paragraph 5~8 of Article 3-1 in Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies); No obtain any remuneration for providing the Company or its affiliated companies in the business, legal, financial, accounting and other services in the last 2 years.

Note 3: For disclosure methods, please refer to the best practice reference on the website of the Corporate Governance Center of the Taiwan Stock Exchange

3. Names, Shareholdings and Academic Qualifications/Experience of CEO (GM), Deputy chairmans, Senior Manager and the Manager of Each Department and Branch

As of the closing date of Apr. 28, 2026; unit: share

| Title                                              | Nationality       | Name            | Gender | Date on Board | Shareholding     |                                | Shareholding of the Spouse and Underage Children |                                | Shareholding Held in the Name of a Third Party |       | Academic Qualifications/Experience                                                                                                                                                                                                                                                                              | Concurrent Positions in Other Companies                                                         | Other Managers that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Person |      |          | Remark (Note 3) |
|----------------------------------------------------|-------------------|-----------------|--------|---------------|------------------|--------------------------------|--------------------------------------------------|--------------------------------|------------------------------------------------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|------|----------|-----------------|
|                                                    |                   |                 |        |               | Number of Shares | Share-holding Number of Shares | Share-holding Number of Shares                   | Share-holding Number of Shares | Number of Shares                               | Title |                                                                                                                                                                                                                                                                                                                 |                                                                                                 | Title                                                                                                              | Name | Relation |                 |
| President                                          | Republic of China | Tang, Hung-Te   | M      | 2016.12.21    | 0                | 0                              | 0                                                | 0                              | 0                                              | 0     | Bachelor of Business Administration at Fu Jen Catholic University<br>Director, Cheer Digiart Inc<br>Representative of legal director, A Shine Biotech Corp<br>Director, Da Jyun Capital Investment Corporation                                                                                                  | Director, Da Jyun Capital Investment Corporation<br>Chairman of Jianhua Travel Agency Co., Ltd. | N                                                                                                                  | N    | N        | N               |
| Chief Executive Officer, Biomedical Business Group | Republic of China | Yang, Ying-Chen | F      | 2024.06.25    | 0                | 0                              | 0                                                | 0                              | 0                                              | 0     | Ph.D., Institute of Life Sciences, National Defense Medical Center, National Defense University<br>Professor, Department of Biotechnology and Animal Science, National Ilan University<br>Adjunct Professor, Graduate Institute of Medical Sciences, Taipei Medical University<br>Supervisor, Taiwan Society of | N                                                                                               | N                                                                                                                  | N    | N        | N               |

| Remark (Note 3) | Other Managers that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Person |      |       | Concurrent Positions in Other Companies | Academic Qualifications/Experience                                                                                                                                                           | Shareholding Held in the Name of a Third Party |                  | Shareholding of the Spouse and Underage Children |                                | Shareholding                   |                  | Date on Board | Gender | Name            | Nationality       | Title                                               |
|-----------------|--------------------------------------------------------------------------------------------------------------------|------|-------|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------|--------------------------------------------------|--------------------------------|--------------------------------|------------------|---------------|--------|-----------------|-------------------|-----------------------------------------------------|
|                 | Relation                                                                                                           | Name | Title |                                         |                                                                                                                                                                                              | Title                                          | Number of Shares | Share-holding Number of Shares                   | Share-holding Number of Shares | Share-holding Number of Shares | Number of Shares |               |        |                 |                   |                                                     |
|                 |                                                                                                                    |      |       |                                         | Movement Science                                                                                                                                                                             |                                                |                  |                                                  |                                |                                |                  |               |        |                 |                   |                                                     |
| N               | N                                                                                                                  | N    | N     | N                                       | Master of Biomedicine, University of Melbourne<br>Manufacturing Supervisor, Taiwan Bio Therapeutics Co., Ltd.                                                                                | 0                                              | 0                | 0                                                | 0                              | 0                              | 0.008%           | 2023.11.09    | F      | Ding, Zhao-Tong | Republic of China | Vice Executive President, Biomedical Business Group |
| N               | N                                                                                                                  | N    | N     | N                                       | Master's Degree, Department of Accounting, Chinese Culture University<br>Assistant Manager, Chong-Shih Certified Public Accountants<br>Deputy Accounting Section Chief, King Car Corporation | 0                                              | 0                | 0                                                | 0                              | 0                              | 0                | 2024.11.13    | M      | Cho, Mon-Chin   | Republic of China | Manager, Internal Audit Department                  |
| N               | N                                                                                                                  | N    | N     |                                         | Finance and Accounting Supervisor, Amaran Biotechnology Inc.<br>Assistant Manager, Deloitte & Touche<br>Team Leader, PwC Taiwan                                                              | 0                                              | 0                | 0                                                | 0                              | 0                              | 0.03%            | 2025.07.14    | M      | Shen, Meng-Fan  | Republic of China | Associate Vice President, Finance Department        |

| Remark (Note 3) |  | Other Managers that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Person |      |       | Concurrent Positions in Other Companies                         |  | Academic Qualifications/Experience                                                                                                                                                                                                                        |  | Shareholding Held in the Name of a Third Party |                  | Shareholding of the Spouse and Underage Children |                                | Shareholding                   |                  | Date on Board |  | Gender | Name            | Nationality       | Title                                        |
|-----------------|--|--------------------------------------------------------------------------------------------------------------------|------|-------|-----------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------|------------------|--------------------------------------------------|--------------------------------|--------------------------------|------------------|---------------|--|--------|-----------------|-------------------|----------------------------------------------|
|                 |  | Relation                                                                                                           | Name | Title |                                                                 |  |                                                                                                                                                                                                                                                           |  | Title                                          | Number of Shares | Share-holding Number of Shares                   | Share-holding Number of Shares | Share-holding Number of Shares | Number of Shares |               |  |        |                 |                   |                                              |
|                 |  |                                                                                                                    |      |       | Biotechnology Inc. Director, Sun Dance International Co., Ltd.. |  |                                                                                                                                                                                                                                                           |  |                                                |                  |                                                  |                                |                                |                  |               |  |        |                 |                   |                                              |
|                 |  | N                                                                                                                  | N    | N     | N                                                               |  | Department of International Business, Taipei City University of Science and Technology<br>Head of Sales team, Fuchance Enterprise Co., Ltd.                                                                                                               |  | 0                                              | 0                | 0.003%                                           | 3,000                          | 0                              | 0                | 2018.10.31    |  | M      | Wang, Shih-Chun | Republic of China | Associate Director, Taiwan Operations Office |
|                 |  | N                                                                                                                  | N    | N     | Supervisor, Jianhua Travel Agency Co., Ltd.                     |  | Master of Business Administration, National Taiwan University<br>B.A., Fu Jen Catholic University, Department of Finance and Law<br>Special Assistant to the Legal and Chairman of Dachun Investment Co.<br>Manager of Legal & Administration Department, |  | 0                                              | 0                | 0                                                | 0                              | 0                              | 0                | 2022.12.23    |  | F      | Wen Yi          | Republic of China | General Management Office Assistant          |

| Title                                                   | Nationality       | Name          | Gender | Date on Board | Shareholding     |               | Shareholding of the Spouse and Underage Children |               | Shareholding Held in the Name of a Third Party |       | Academic Qualifications/Experience                                                          | Concurrent Positions in Other Companies | Other Managers that Have Spousal Relationship or are within the Second Degree of Kinship with the Concerned Person |      |          | Remark (Note 3) |
|---------------------------------------------------------|-------------------|---------------|--------|---------------|------------------|---------------|--------------------------------------------------|---------------|------------------------------------------------|-------|---------------------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------|------|----------|-----------------|
|                                                         |                   |               |        |               | Number of Shares | Share-holding | Number of Shares                                 | Share-holding | Number of Shares                               | Title |                                                                                             |                                         | Title                                                                                                              | Name | Relation |                 |
|                                                         |                   |               |        |               |                  |               |                                                  |               |                                                |       | An Xing Biotechnology Co.                                                                   |                                         |                                                                                                                    |      |          |                 |
| Associate Vice President, Digital Technology Department | Republic of China | Sun, Tzu-Lung | M      | 2026.1.1      | 0                | 0             | 0                                                | 0             | 0                                              | 0     | Master's Degree in Civil, Environmental and Geodetic Engineering, The Ohio State University | N                                       | N                                                                                                                  | N    | N        | N               |

Note 1: The information of general manager, vice president, assistant manager, department and branch heads should be included, and any position equivalent to general manager, vice president or assistant manager, regardless of title, should also be disclosed.

Note 2: For experience related to the current position, if you have worked for a certified public accountant firm or a related company during the previous reporting period, you should specify the title and responsibilities of your position.

Note 3: If the general manager or equivalent (top manager) and the chairman of the board of directors are the same person, spouses or relatives of one another, the reasons, reasonableness, necessity and measures (such as increasing the number of independent directors and having a majority of directors who are not also employees or managers, etc.) should be disclosed.

Note 4: The appointment of Cho Meng-Ching as Manager of the Internal Audit Department was approved at the 8th Meeting of the 10th Board of Directors on July 8, 2025. He was reassigned from Manager of the Finance Department and Acting Spokesperson to Manager of the Internal Audit Department.

Note 5: The appointment of Shen Meng-Fan as Associate Vice President of the Finance Department and Acting Spokesperson was approved at the 8th Meeting of the 10th Board of Directors on July 8, 2025, and he assumed office on July 14, 2025.

Note 6: The appointment of Ting Chao-Tung as Vice Executive President of the Biomedical Business Group was approved at the 11th Meeting of the 10th Board of Directors on December 30, 2025. He was reassigned from Director of the GMP Cell Factory to Vice Executive President of the Biomedical Business Group.

Note 7: The appointment of Sun Tzu-Lung as Associate Vice President of the Digital Technology Department was approved at the 11th Meeting of the 10th Board of Directors on December 30, 2025, and he assumed office on January 1, 2026.

Note 8: Former Associate Vice President of the Internal Audit Department, Ni Yung-Fa, resigned effective July 14, 2025.

## 2. Remuneration Paid to Directors, Supervisors, Executive Management:

### (1) Remuneration of directors (including independent directors)

#### 1. Remuneration of Directors and Independent Directors

December, 31<sup>st</sup>, 2025; Unit: NT\$ Thousand

| Title        | Name                                          | Remuneration for Directors |                                               |              |                                               |              |                                               |              |                                                 | Ratio of the Aggregate Amount of A, B, C and D to the Net Income After Tax (%) |              | Remuneration Received by Concurrent Employees |            |                           |                                               |              |                                               |                                               |                                               | Ratio of the Aggregate Amount of A, B, C, D, E, F and G to the Net Income After Tax |                                               | Whether Receiving Remuneration from any Companies Invested by the Company Other Than the Subsidiaries of the Company or Not |
|--------------|-----------------------------------------------|----------------------------|-----------------------------------------------|--------------|-----------------------------------------------|--------------|-----------------------------------------------|--------------|-------------------------------------------------|--------------------------------------------------------------------------------|--------------|-----------------------------------------------|------------|---------------------------|-----------------------------------------------|--------------|-----------------------------------------------|-----------------------------------------------|-----------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
|              |                                               | Wages (A)                  |                                               | Pension (B)  | Bonus and Special Disbursement, etc.(C)       |              | Employee Remuneration (D)                     |              | Wages, Bonus and Special Disbursement, etc. (E) |                                                                                |              | Pension (F)                                   |            | Employee Remuneration (G) |                                               |              |                                               |                                               |                                               |                                                                                     |                                               |                                                                                                                             |
|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           |                                               |              |                                               | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports                                       | This company                                  |                                                                                                                             |
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|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
| This company | All companies listed in the Financial Reports | This company               | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports   | Cash Bonus                                                                     |              | Share Bonus                                   | Cash Bonus | Share Bonus               |                                               |              |                                               |                                               |                                               |                                                                                     |                                               |                                                                                                                             |
|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
| This company | All companies listed in the Financial Reports | This company               | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports   | Cash Bonus                                                                     |              | Share Bonus                                   | Cash Bonus | Share Bonus               |                                               |              |                                               |                                               |                                               |                                                                                     |                                               |                                                                                                                             |
|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
| This company | All companies listed in the Financial Reports | This company               | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports   | Cash Bonus                                                                     |              | Share Bonus                                   | Cash Bonus | Share Bonus               |                                               |              |                                               |                                               |                                               |                                                                                     |                                               |                                                                                                                             |
|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
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|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
| This company | All companies listed in the Financial Reports | This company               | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports   | Cash Bonus                                                                     |              | Share Bonus                                   | Cash Bonus | Share Bonus               |                                               |              |                                               |                                               |                                               |                                                                                     |                                               |                                                                                                                             |
|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
| This company | All companies listed in the Financial Reports | This company               | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports   | Cash Bonus                                                                     |              | Share Bonus                                   | Cash Bonus | Share Bonus               |                                               |              |                                               |                                               |                                               |                                                                                     |                                               |                                                                                                                             |
|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
| This company | All companies listed in the Financial Reports | This company               | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports   | Cash Bonus                                                                     |              | Share Bonus                                   | Cash Bonus | Share Bonus               |                                               |              |                                               |                                               |                                               |                                                                                     |                                               |                                                                                                                             |
|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
| This company | All companies listed in the Financial Reports | This company               | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports   | Cash Bonus                                                                     |              | Share Bonus                                   | Cash Bonus | Share Bonus               |                                               |              |                                               |                                               |                                               |                                                                                     |                                               |                                                                                                                             |
|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
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|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
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|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
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|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
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|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
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|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
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|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
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|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
| This company | All companies listed in the Financial Reports | This company               | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports   | Cash Bonus                                                                     |              | Share Bonus                                   | Cash Bonus | Share Bonus               |                                               |              |                                               |                                               |                                               |                                                                                     |                                               |                                                                                                                             |
|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
| This company | All companies listed in the Financial Reports | This company               | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports   | Cash Bonus                                                                     |              | Share Bonus                                   | Cash Bonus | Share Bonus               |                                               |              |                                               |                                               |                                               |                                                                                     |                                               |                                                                                                                             |
|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
| This company | All companies listed in the Financial Reports | This company               | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports   | Cash Bonus                                                                     |              | Share Bonus                                   | Cash Bonus | Share Bonus               |                                               |              |                                               |                                               |                                               |                                                                                     |                                               |                                                                                                                             |
|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
| This company | All companies listed in the Financial Reports | This company               | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports   | Cash Bonus                                                                     |              | Share Bonus                                   | Cash Bonus | Share Bonus               |                                               |              |                                               |                                               |                                               |                                                                                     |                                               |                                                                                                                             |
|              |                                               |                            |                                               |              |                                               |              |                                               |              |                                                 |                                                                                | This company |                                               |            |                           | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company                                  | All companies listed in the Financial Reports | This company                                                                        | All companies listed in the Financial Reports | This company                                                                                                                |
| This company | All companies listed in the Financial Reports | This company               | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports | This company | All companies listed in the Financial Reports |              |                                                 |                                                                                |              |                                               |            |                           |                                               |              |                                               |                                               |                                               |                                                                                     |                                               |                                                                                                                             |

|          |                                                                                                     |   |   |   |   |   |   |    |     |              |               |       |       |     |     |   |   |   |   |                 |                 |      |
|----------|-----------------------------------------------------------------------------------------------------|---|---|---|---|---|---|----|-----|--------------|---------------|-------|-------|-----|-----|---|---|---|---|-----------------|-----------------|------|
| Director | Legal Representative of Bedbixiu Investment Co., Ltd. Yang, Ying-Chen                               | 0 | 0 | 0 | 0 | 0 | 0 | 80 | 80  | 80<br>(0.08) | 80<br>(0.08)  | 3,330 | 3,330 | 108 | 108 | 0 | 0 | 0 | 0 | 3,518<br>(3.37) | 3,518<br>(3.37) | None |
| Director | Legal Representative of Bedbixiu Investment Co., Ltd. Kazuchika Furuishi                            | 0 | 0 | 0 | 0 | 0 | 0 | 80 | 140 | 80<br>(0.08) | 140<br>(0.13) | 0     | 2,002 | 0   | 0   | 0 | 0 | 0 | 0 | 80<br>(0.08)    | 2,142<br>(2.05) | 60   |
| Director | Legal Representative of the National Development Fund Administration, Executive Yuan Wu, Ming-Hsien | 0 | 0 | 0 | 0 | 0 | 0 | 40 | 40  | 40<br>(0.04) | 40<br>(0.04)  | 0     | 0     | 0   | 0   | 0 | 0 | 0 | 0 | 40<br>(0.04)    | 40<br>(0.04)    | None |
| Director | Legal Representative of Dajun Investment Co., Ltd. Weng, Wei-Lun                                    | 0 | 0 | 0 | 0 | 0 | 0 | 70 | 70  | 70<br>(0.07) | 70<br>(0.07)  | 0     | 0     | 0   | 0   | 0 | 0 | 0 | 0 | 70<br>(0.07)    | 70<br>(0.07)    | None |
| Director | Wu, Jun-I                                                                                           | 0 | 0 | 0 | 0 | 0 | 0 | 70 | 120 | 70<br>(0.07) | 120<br>(0.12) | 0     | 0     | 0   | 0   | 0 | 0 | 0 | 0 | 70<br>(0.07)    | 120<br>(0.12)   | 50   |
| Director | Lai, Kuan-Ling                                                                                      | 0 | 0 | 0 | 0 | 0 | 0 | 70 | 70  | 70<br>(0.07) | 70<br>(0.07)  | 0     | 0     | 0   | 0   | 0 | 0 | 0 | 0 | 70<br>(0.07)    | 70<br>(0.07)    | None |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |     |     |   |   |   |   |    |    |               |               |   |   |   |   |   |   |   |   |               |               |      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----|-----|---|---|---|---|----|----|---------------|---------------|---|---|---|---|---|---|---|---|---------------|---------------|------|
| Independent Director                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Wang, Wen-Zhu    | 600 | 600 | 0 | 0 | 0 | 0 | 80 | 80 | 680<br>(0.65) | 680<br>(0.65) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 680<br>(0.65) | 680<br>(0.65) | None |
| Independent Director                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Yang, Shih-Chieh | 600 | 600 | 0 | 0 | 0 | 0 | 80 | 80 | 680<br>(0.65) | 680<br>(0.65) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 680<br>(0.65) | 680<br>(0.65) | None |
| Independent Director                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Lin, Tsai-Fu     | 600 | 600 | 0 | 0 | 0 | 0 | 80 | 80 | 680<br>(0.65) | 680<br>(0.65) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 680<br>(0.65) | 680<br>(0.65) | None |
| <p>1. Description of Independent Directors' Compensation Policy, System, Standards, and Structure, and the Relationship Between Their Responsibilities, Risks, Time Commitment, and Compensation Amounts:</p> <p>The Company's independent directors' compensation is determined based on the resolution of the 22nd meeting of the 7th Board of Directors. Fixed remuneration amounts are paid according to their status. Since the compensation is set at a fixed level and does not depend on the annual profit or future risks, it has no direct correlation with the Company's operational performance.</p> <p>The Company's compensation paid to directors is divided into two categories: directors' remuneration and business execution expenses. Directors' remuneration is governed by Article 15 of the Company's Articles of Incorporation, which states: "The directors' remuneration shall be determined by the Board of Directors based on the industry's usual standards." Currently, the Company has not determined directors' remuneration, except for fixed salaries paid to the Chairman and Vice Chairman; other directors only receive attendance fees for attending board meetings. Therefore, compensation is unrelated to the responsibilities, risks, or time commitment of the directors, and no performance evaluation is applied.</p> <p>2. Additional Compensation Received by Directors for Services Provided in the Most Recent Year (such as serving as advisors for the parent company, all companies within the financial report scope, or non-employee consultants for investees):</p> <p>Director Kazuchika Furuishi representing Panion &amp; BF Biotech Inc., served as a director of LeGa and received attendance fees totaling NT\$60 thousand from LeGa. Director Wu, Jun-I served as a director of LeGa and received attendance fees totaling NT\$50 thousand from LeGa. All other directors received only board meeting attendance fees.</p> |                  |     |     |   |   |   |   |    |    |               |               |   |   |   |   |   |   |   |   |               |               |      |

Remuneration Range Table

| Remuneraion Range                                      | Name of the Directors                                                                                                                                                                                       |                                                                                                                                                                                                             |                                                                                                                                                  |                                                                                                                           |
|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
|                                                        | The total amount of remuneration for the first four items (A + B + C + D)                                                                                                                                   |                                                                                                                                                                                                             | The total amount of remuneration for the first seven items (A + B + C + D + E + F + G)                                                           |                                                                                                                           |
|                                                        | This Company                                                                                                                                                                                                | All Companies in the Financial Reports H                                                                                                                                                                    | This Company                                                                                                                                     | All Companies in the Financial Reports I                                                                                  |
| Below NT\$1,000,000                                    | Yang, Hung-Jen;<br>Chen, Tsung-Chi;<br>Yang, Ying-Chen;<br>Kazuchika Furuishi;<br>Wu, Ming-Hsien;<br>Weng, Wei-Lun;<br>Wu, Jun-I;<br>Lai, Kuan-Ling;<br>Wang, Wen-Zhu;<br>Yang, Shih-Chieh;<br>Lin, Tsai-Fu | Yang, Hung-Jen;<br>Chen, Tsung-Chi;<br>Yang, Ying-Chen;<br>Kazuchika Furuishi;<br>Wu, Ming-Hsien;<br>Weng, Wei-Lun;<br>Wu, Jun-I;<br>Lai, Kuan-Ling;<br>Wang, Wen-Zhu;<br>Yang, Shih-Chieh;<br>Lin, Tsai-Fu | Kazuchika Furuishi;<br>Wu, Ming-Hsien;<br>Weng, Wei-Lun;<br>Wu, Jun-I;<br>Lai, Kuan-Ling;<br>Wang, Wen-Zhu;<br>Yang, Shih-Chieh;<br>Lin, Tsai-Fu | Wu, Ming-Hsien;<br>Weng, Wei-Lun;<br>Wu, Jun-I;<br>Lai, Kuan-Ling;<br>Wang, Wen-Zhu;<br>Yang, Shih-Chieh;<br>Lin, Tsai-Fu |
| NT\$1,000,000 (inclusive)~NT\$2,000,000 (exclusive)    | -                                                                                                                                                                                                           | -                                                                                                                                                                                                           | -                                                                                                                                                | -                                                                                                                         |
| NT\$2,000,000 (inclusive)~NT\$3,500,000 (exclusive)    | -                                                                                                                                                                                                           | -                                                                                                                                                                                                           | Chen, Tsung-Chi                                                                                                                                  | Chen, Tsung-Chi ,<br>Kazuchika Furuishi                                                                                   |
| NT\$3,500,000 (inclusive)~NT\$5,000,000 (exclusive)    | -                                                                                                                                                                                                           | -                                                                                                                                                                                                           | Yang, Hung-Jen 、<br>Yang, Ying-Chen                                                                                                              | Yang, Hung-Jen 、<br>Yang, Ying-Chen                                                                                       |
| NT\$5,000,000 (inclusive)~NT\$10,000,000 (exclusive)   | -                                                                                                                                                                                                           | -                                                                                                                                                                                                           | -                                                                                                                                                | -                                                                                                                         |
| NT\$10,000,000 (inclusive)~NT\$15,000,000 (exclusive)  | -                                                                                                                                                                                                           | -                                                                                                                                                                                                           | -                                                                                                                                                | -                                                                                                                         |
| NT\$15,000,000 (inclusive)~NT\$30,000,000 (exclusive)  | -                                                                                                                                                                                                           | -                                                                                                                                                                                                           | -                                                                                                                                                | -                                                                                                                         |
| NT\$30,000,000 (inclusive)~NT\$50,000,000 (exclusive)  | -                                                                                                                                                                                                           | -                                                                                                                                                                                                           | -                                                                                                                                                | -                                                                                                                         |
| NT\$50,000,000 (inclusive)~NT\$100,000,000 (exclusive) | -                                                                                                                                                                                                           | -                                                                                                                                                                                                           | -                                                                                                                                                | -                                                                                                                         |
| Over NT\$100,000,000                                   | -                                                                                                                                                                                                           | -                                                                                                                                                                                                           | -                                                                                                                                                | -                                                                                                                         |
| Total                                                  | 11 persons                                                                                                                                                                                                  | 11 persons                                                                                                                                                                                                  | 11 persons                                                                                                                                       | 11 persons                                                                                                                |

(2) Remuneration of CEO and VP (disclose names and remuneration of individual)

December 31<sup>st</sup>, 2025; Unit: TWD thousand dollars

| Title     | Name            | Wages (A)    |                                                     | Pension (B)  |                                                     | Bonus and Special Disbursement, etc. (C) |                                                     | Employee Remuneration (D) |             |                                                     |              | Ratio of the Aggregate Amount of A, B, C and D to the Net Income After Tax (%) |              | Whether Receiving Remuneration from the Companies |
|-----------|-----------------|--------------|-----------------------------------------------------|--------------|-----------------------------------------------------|------------------------------------------|-----------------------------------------------------|---------------------------|-------------|-----------------------------------------------------|--------------|--------------------------------------------------------------------------------|--------------|---------------------------------------------------|
|           |                 | This Company | All Companies Specified in the Financial Statements | This Company | All Companies Specified in the Financial Statements | This Company                             | All Companies Specified in the Financial Statements | This Company              |             | All Companies Specified in the Financial Statements | This Company | All Companies Specified in the Financial Statements                            |              |                                                   |
|           |                 |              |                                                     |              |                                                     |                                          |                                                     | Cash Bonus                | Share Bonus |                                                     |              |                                                                                | Cash Bonus   |                                                   |
| President | Tang, Hung-Te   | 3,000        | 3,000                                               | 108          | 108                                                 | 235                                      | 235                                                 | -                         | -           | -                                                   | -            | 3,343 (3.21)                                                                   | 3,343 (3.21) | None                                              |
| CEO       | Yang, Ying-Chen | 3,240        | 3,240                                               | 108          | 108                                                 | 90                                       | 90                                                  | -                         | -           | -                                                   | -            | 3,438 (3.30)                                                                   | 3,438 (3.30) | None                                              |

Remuneration Range Table

| Remuneration ranges paid to the company's general managers and deputy general managers | Names of General Managers and Deputy General Managers |                                        |
|----------------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------------------|
|                                                                                        | This Company                                          | All Companies in the Financial Reports |
| Below NT\$1,000,000                                                                    | -                                                     | -                                      |
| NT\$1,000,000 (inclusive)~NT\$2,000,000 (exclusive)                                    | -                                                     | -                                      |
| NT\$2,000,000 (inclusive)~NT\$3,500,000 (exclusive)                                    | Tang, Hung-Te, Yang, Ying-Chen                        | Tang, Hung-Te, Yang, Ying-Chen         |
| NT\$3,500,000 (inclusive)~NT\$5,000,000 (exclusive)                                    | -                                                     | -                                      |
| NT\$5,000,000 (inclusive)~NT\$10,000,000 (exclusive)                                   | -                                                     | -                                      |
| NT\$10,000,000 (inclusive)~NT\$15,000,000 (exclusive)                                  | -                                                     | -                                      |
| NT\$15,000,000 (inclusive)~NT\$30,000,000 (exclusive)                                  | -                                                     | -                                      |
| NT\$30,000,000 (inclusive)~NT\$50,000,000 (exclusive)                                  | -                                                     | -                                      |
| NT\$50,000,000 (inclusive) ~ NT\$100,000,000 (exclusive)                               | -                                                     | -                                      |
| Over NT\$100,000,000                                                                   | -                                                     | -                                      |
| Total                                                                                  | 2 persons                                             | 2 persons                              |

- (3) The name and distribution situation of the manager who distributes the employee's remuneration: Undistributed employee remuneration for 2025.
- (4) The names, job titles and dividend amounts of employee who have received the top ten employee dividends : None.
- (5) Compare and explain the analysis of the total remuneration paid by the Company and all companies in the consolidated statements to the company's directors, supervisors, CEO and VP in the last two years as a proportion of after-tax net profit, and explain the policies of remuneration, standards and combinations, the procedures for setting remuneration, and the correlation with operating performance and future risks.

1. Percentage Analysis Table of the total amount that the Company has paid for the remuneration of Directors, Supervisors, CEO and Vice CEO over the last 2 years accounts for Net Profit After Tax

As of December 31<sup>st</sup>, 2025; Unit: NT\$ thousands

| Title               | 2024                           |                             |                                                     |                             | 2025                           |                             |                                                            |                             |
|---------------------|--------------------------------|-----------------------------|-----------------------------------------------------|-----------------------------|--------------------------------|-----------------------------|------------------------------------------------------------|-----------------------------|
|                     | Total amount (thousand dollar) |                             | Proportion of total amount to net profit after tax% |                             | Total amount (thousand dollar) |                             | Proportion of total amount to net (loss) profit after tax% |                             |
|                     | The Company                    | All re-investment companies | The Company                                         | All re-investment companies | The Company                    | All re-investment companies | The Company                                                | All re-investment companies |
| Director            | 11,344                         | 2,296                       | (16.49)                                             | (3.34)                      | 13,005                         | 2,112                       | (12.48)                                                    | (2.03)                      |
| Supervisor (note 1) | -                              | -                           | -                                                   | -                           | -                              | -                           | -                                                          | -                           |
| CEO & VP            | 6,603                          | -                           | (9.60)                                              | -                           | 6,781                          | -                           | (9.60)                                                     | (6.50)                      |

Note 1: The Company has resolved to establish an audit committee to replace the function of supervisor at the first meeting of the 7<sup>th</sup> session Board of Directors on June 30, 2015.

2. The policie of remuneration for directors, standards and combinations and supervisors, the procedures for setting remuneration, and the relevance to business performance and future risks.
  - (1) The remuneration paid by the Company to directors can be divided into two types: directors' remuneration and business execution expenses. The remuneration of directors and supervisors is based on the Article 16 of the corporation by-laws. If there is a surplus in the Company's annual general final accounts, tax shall be paid first to make up for past losses. The next 10% shall be the statutory surplus reserve. The remaining amount, together with the unallocated surplus of the previous year, shall be submitted by the Board of Directors to the shareholders' meeting for resolution to retain or distribute.; Among the separately distributed shareholder dividends, the proportion of cash dividends paid is not less than 30%, and the rest are paid in the form of stock dividends and resolved by the shareholders' meeting. Since the remuneration is set at a fixed level, it does not depend on the current year's surplus level and future risks, so it has no relative impact on the company's operating performance.
  - (2) The remuneration paid by the company to the president and deputy chairman can be divided into three types: salary, bonus, and employee bonus plus surplus distribution. Taking into account the scope of authority and responsibility of the position in the company and the degree of contribution to the company's operating goals, the decision-making risks assumed by the position, the risk of failure to achieve the operating goals, and the risk of failure to comply with policies and regulations are used as the basis for remuneration, and reasonable remuneration is given. If there is a profit in the company's annual final accounts, the remuneration of employees shall be allocated from 1% to 5%, but when the company still has accumulated losses, the Remuneration amount shall be reserved in advance. Employees of the company's reinvested subsidiaries (or employees of subordinate subsidiaries who meet certain conditions) may be subject to the distribution of the above-mentioned employee remuneration, the conditions and methods of which shall be determined by the Board of Directors.

(6) Remuneration of the top five supervisors with the highest remuneration of listed companies (disclose names and remuneration of individual) (Note 1)

As of December 31<sup>st</sup>, 2025; Unit: NT\$ thousands

| As of December 31, 2023, Unit: NT\$ thousands |                 |                       |                                                        |                |                                                        |                                                            |                                                        |                                          |                |                                                                    |                |                                                                                                  |                                                        |                                                                                                                                         |
|-----------------------------------------------|-----------------|-----------------------|--------------------------------------------------------|----------------|--------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------|------------------------------------------|----------------|--------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Title                                         | Name            | Wages (A)<br>(note 2) |                                                        | Pension<br>(B) |                                                        | Bonus and Special<br>Disbursement, etc.<br>(C)<br>(note 3) |                                                        | Employee Remuneration<br>(D)<br>(note 4) |                |                                                                    |                | Ratio of the Aggregate Amount of<br>A, B, C and D to the Net Income<br>After Tax (%)<br>(Note 6) |                                                        | Whether Receiving Remuneration from the Companies Invested by the<br>Company Other Than the Subsidiaries of the Company or Not (note 7) |
|                                               |                 | This company          | All companies listed in the Financial Reports (note 5) | This company   | All companies listed in the Financial Reports (note 5) | This company                                               | All companies listed in the Financial Reports (note 5) | This company                             |                | All companies listed in the Financial Reports (note 5)<br>(note 5) |                | This company                                                                                     | All companies listed in the Financial Reports (note 5) |                                                                                                                                         |
|                                               |                 |                       |                                                        |                |                                                        |                                                            |                                                        | Cash<br>Bonus                            | Share<br>Bonus | Cash<br>Bonus                                                      | Share<br>Bonus |                                                                                                  |                                                        |                                                                                                                                         |
| CEO                                           | Yang, Ying-Chen | 3,240                 | 3240                                                   | 108            | 108                                                    | 90                                                         | 90                                                     | -                                        | -              | -                                                                  | -              | 3,438<br>(3.30)                                                                                  | 3,438<br>(3.30)                                        | None                                                                                                                                    |
| President                                     | Tang, Hung-Te   | 3,000                 | 3,000                                                  | 108            | 108                                                    | 235                                                        | 235                                                    | -                                        | -              | -                                                                  | -              | 3,343<br>(3.21)                                                                                  | 3,343<br>(3.21)                                        | None                                                                                                                                    |
| Assistant Manager                             | Wang, Shi Chieh | 1,320                 | 1,320                                                  | 108            | 108                                                    | 1,453                                                      | 1,453                                                  | -                                        | -              | -                                                                  | -              | 2,881<br>(2.76)                                                                                  | 2,881<br>(2.76)                                        | None                                                                                                                                    |
| Assistant Manager                             | Wen, Yi         | 1,440                 | 1,440                                                  | 87             | 87                                                     | 115                                                        | 115                                                    | -                                        | -              | -                                                                  | -              | 1,642<br>(1.58)                                                                                  | 1,642<br>(1.58)                                        | None                                                                                                                                    |
| Assistant Manager                             | Ding, Zhao-Tong | 1,200                 | 1,200                                                  | 73             | 73                                                     | 84                                                         | 84                                                     | -                                        | -              | -                                                                  | -              | 1,357<br>(1.30)                                                                                  | 1,357<br>(1.30)                                        | None                                                                                                                                    |

Note 1: The term of “top five supervisors with highest remuneration” refers to the company’s managers, and the criteria for the identification of relevant managers shall be handled in accordance with the scope of application of “manager” stipulated in Tai Tsai Cheng No. 0920001301 of March 27, 1992 by the former Ministry of Finance Securities and Futures Regulatory Commission. As for the calculation and determination principle of “the supervisors with top five highest remuneration”, the determination of top five highest remuneration after sorting is based on the salary, retirement pension, bonus and special expenses received by the company’s managers from all companies in the consolidated financial report, as well as the

total amount of employee remuneration (that is, the total amount of the four items A+B+C+D). If the director is also the former supervisor, the Form and the above form (1-1) shall be filled.

Note 2: The salary, job bonus, and severance payment of the top five managers in the most recent year are listed.

Note 3: It refers to the relevant business execution expenses of top five supervisors with highest remuneration in the most recent year (including transportation fees, special expenses, various allowances, dormitories, car, etc. provided in utilities.). If housing, automobiles and other means of transportation or exclusive personal expenses are provided, the nature and cost of the assets provided, the actual or fair market rent, fuel and other payments shall be disclosed. In addition, if there is a driver, please note the relevant salary of the driver paid by the company, but it is not included in the remuneration. In addition, the salary expenses recognized in accordance with IFRS 2 “Share-based payment “ shall also be included in the remuneration, including obtaining employee stock warrants, restricting the employee rights to new shares, and participating in cash capital increases to buy for shares, and so on.

Note 4: It is to fill in the amount of employee remuneration (including stocks and cash) of top five supervisors with highest remuneration approved by the Board of Directors in the most recent year. If it is hard to estimate, the proposed distribution amount for this year was calculated in proportion to the actual distribution amount last year, and Schedule 1-3 should be filled in separately.

Note 5: Shall disclose the total amount of remuneration paid by all companies (including the Company) to the CEO and VP of the Company in the consolidated report.

Note 6: Net profit after tax refers to the net profit after tax reported by the parent company only financial statement or the individual financial statements in the most recent year.

Note 7: a. The Column shall clearly indicate the amount of remuneration received by the CEO and VP of the Company from the investment business other than the subsidiary or the parent company (if no, please fill in “none”).

b. Remuneration refers to the payment, remuneration (including remuneration of employees, directors and supervisors) and business execution expenses and other related remuneration received by the CEO and VP of the Company which acting as directors, supervisors or managers of the subsidiary’s foreign investment business or the parent company.

\* The content of remuneration disclosed in the Table is different from the concept of income in the Income tax Act. Therefore, the Table is for information disclosure purposes and not for taxation purposes.

### 3. Operation Status of Corporate Governance

#### (1) Operation Status of Board of Directors

10th Board of Directors Term: From June 27, 2024, to June 26, 2027.

From 2025 to Mar 12, 2026, the Board of Directors held 8 meetings (A), and the attendance is as follows:

| Title         | Name                                                                                                           | Times of Attendance in Person [B] | Times of Attendance by Proxy | Actual Attendance Ratio (%) [B/A] | Remarks |
|---------------|----------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------|
| Chairman      | Representative of Corporate Director, Bedbixiu Investment Co., Ltd.: Yang, Hung-Jen                            | 7                                 | 1                            | 87.5%                             |         |
| Vice Chairman | Representative of Corporate Director, Bedbixiu Investment Co., Ltd.: Chen, Tsung-Chi                           | 8                                 | 0                            | 100%                              |         |
| Director      | Representative of Corporate Director, Bedbixiu Investment Co., Ltd.: Yang, Ying-Chen                           | 8                                 | 0                            | 100%                              |         |
| Director      | Representative of the corporate director Bedbixiu Investment Co., Ltd.: Kazuchika Furuishi                     | 7                                 | 1                            | 87.5%                             |         |
| Director      | Representative of Corporate Director, National Development Fund Administration, Executive Yuan: Wu, Ming-Hsien | 4                                 | 4                            | 50%                               |         |
| Director      | Representative of Corporate Director, Tat Chun Investment Co.: Weng, Wei-Lun                                   | 8                                 | 0                            | 100%                              |         |
| Director      | Wu, Jun-I                                                                                                      | 7                                 | 1                            | 87.5%                             |         |
| Director      | Lai, Kuan-Ling                                                                                                 | 8                                 | 0                            | 100%                              |         |

|                      |                  |   |   |      |  |
|----------------------|------------------|---|---|------|--|
| Independent Director | Wang, Wen-Zhu    | 8 | 0 | 100% |  |
| Independent Director | Yang, Shih-Chieh | 8 | 0 | 100% |  |
| Independent Director | Lin, Tsai-Fu     | 8 | 0 | 100% |  |

Other matters to be recorded :

1. If the operation of the Board of Directors has any of the following circumstances, then the date, session, content of the proposal, the opinions of all independent directors and the responsiveness of the company regarding the independent directors' opinions shall be stated :

(1) Matters listed in Article 14-3 of the Securities Exchange Act.

| Board of Directors                         | Date       | Article 14-3 of the Securities and Exchange Act<br>List of Issues                                                                                 | All Independent Directors' opinions and the Company's Handling of Independent Directors' opinions |
|--------------------------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| 5th Meeting of the 10th Board of Directors | 2025.03.11 | ● Review of the 2024 Internal Control System Statement.                                                                                           | No opinion from the independent directors.                                                        |
|                                            |            | ● Revision of the 2025 budget for the Biomedical Business Group.                                                                                  | No opinion from the independent directors.                                                        |
|                                            |            | ● Extension of the "Premises and Equipment Lease Agreement" with Locus Cell Co., Ltd.                                                             | No opinion from the independent directors.                                                        |
| 6th Meeting of the 10th Board of Directors | 2025.05.08 | ● Proposal for the distribution of remuneration to directors and independent directors for 2024 and approval of the director remuneration policy. | No opinion from the independent directors.                                                        |
|                                            |            | ● Proposal to define the scope of "entry-level employees" of the Company.                                                                         | No opinion from the independent directors.                                                        |
|                                            |            | ● Proposal to amend certain provisions of the Company's Articles of Association.                                                                  | No opinion from the independent directors.                                                        |
|                                            |            | ● Report on the discontinuation of the private placement of common shares approved at the 2024 Annual General Meeting of Shareholders.            | No opinion from the independent directors.                                                        |
|                                            |            | ● Proposal to issue common shares through a private placement for cash.                                                                           | No opinion from the independent directors.                                                        |
|                                            |            | ● Related party loan: MTI Holding Co., Ltd. has lent USD 2,000,000 to MetaTech (AP) Inc.                                                          | No opinion from the independent directors.                                                        |
|                                            |            | ● Proposed transaction with banks for forward foreign exchange transactions for                                                                   | No opinion from the independent directors.                                                        |

|  |                                             |            |                                                                                                                                                                                                                                               |                                            |
|--|---------------------------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
|  |                                             |            | pre-purchase/pre-sale.                                                                                                                                                                                                                        |                                            |
|  |                                             |            | ● Application for renewal of the credit facility with CTBC Bank Co., Ltd. upon maturity.                                                                                                                                                      | No opinion from the independent directors. |
|  | 7th Meeting of the 10th Board of Directors  | 2025.06.10 | ● Special Report on the Proposed Investment in the Company by an International Private Equity Fund.                                                                                                                                           | No opinion from the independent directors. |
|  | 8th Meeting of the 10th Board of Directors  | 2025.07.08 | ● Evaluation of the Replacement of the Company's CPA Firm and Certified Public Accountants Starting from the Second Quarter of 2025, Including Audit Fees and the Independence and Competence Assessment of the Certified Public Accountants. | No opinion from the independent directors. |
|  |                                             |            | ● Proposal for the Transfer of Mr. Cho Meng-Ching, Manager of the Finance Department, to Serve as the Company's Chief Internal Auditor.                                                                                                       | No opinion from the independent directors. |
|  |                                             |            | ● Proposal to Appoint Mr. Shen Meng-Fan as the Company's Chief Financial Officer and Acting Spokesperson.                                                                                                                                     | No opinion from the independent directors. |
|  | 9th Meeting of the 10th Board of Directors  | 2025.08.12 | ● Proposal for the Review of Intercompany Loan Transactions Between Related Parties — MTI Holding Co., Ltd. Providing a Loan of USD 2,000 Thousand to MetaTech (S) Pte Ltd.                                                                   | No opinion from the independent directors. |
|  |                                             |            | ● Proposal to Lift the Non-Competition Restrictions Applicable to Managers.                                                                                                                                                                   | No opinion from the independent directors. |
|  | 10th Meeting of the 10th Board of Directors | 2025.11.11 | ● Proposal to Amend Certain Provisions of the "Payroll Cycle" under the Company's Internal Control System.                                                                                                                                    | No opinion from the independent directors. |
|  |                                             |            | ● Proposal to Lift the Non-Competition Restrictions Applicable to Managers.                                                                                                                                                                   | No opinion from the independent directors. |
|  | 11th Meeting of the 10th Board of Directors | 2025.12.30 | ● Proposal for the Company's 2026 Annual Audit Plan.                                                                                                                                                                                          | No opinion from the independent directors. |
|  |                                             |            | ● Proposal to Establish the "2025 Employee Stock Option Issuance and Subscription Regulations."                                                                                                                                               | No opinion from the independent directors. |
|  |                                             |            | ● Proposal to Handle Pricing-                                                                                                                                                                                                                 | No opinion from the                        |

|                                             |            |  |                                                                                                                                                                                                                                                                                               |                                            |
|---------------------------------------------|------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| 12th Meeting of the 10th Board of Directors |            |  | Related Matters for the First Private Placement of Common Shares in 2025.                                                                                                                                                                                                                     | independent directors.                     |
|                                             |            |  | ● Proposal to Handle Pricing-Related Matters for the Second Private Placement of Common Shares in 2025.                                                                                                                                                                                       | No opinion from the independent directors. |
|                                             |            |  | ● Proposal to Handle Pricing-Related Matters for the Third Private Placement of Common Shares in 2025.                                                                                                                                                                                        | No opinion from the independent directors. |
|                                             | 2026.03.12 |  | ● Proposal for the Review of the 2025 “Statement on Internal Control System.”                                                                                                                                                                                                                 | No opinion from the independent directors. |
|                                             |            |  | ● Proposal to Amend Certain Provisions of the Group’s “Procedures for Acquisition or Disposal of Assets.”                                                                                                                                                                                     | No opinion from the independent directors. |
|                                             |            |  | ● Proposal for the Company to Invest in iCamuno Biotherapeutics Ltd., Cayman Islands (“iCamuno Cayman”), with a Total Investment Amount Not Exceeding USD 1,408,451.03, Including the Acquisition of Shares of iCamuno Cayman and Subscription to Its Series A3 Convertible Bonds.            | No opinion from the independent directors. |
|                                             |            |  | ● Proposal to Reappoint Ms. Kuo Hsin-Yi and Ms. Kou Hui-Chih of KPMG Taiwan as the Company’s Certified Public Accountants for the 2026 Financial Statements, to Approve Their Audit Fee Quotation, and to Pre-Approve the Provision of Non-Assurance Services by the CPA Firm to the Company. | No opinion from the independent directors. |
|                                             |            |  | ● Proposal to Amend Certain Provisions of the “2025 Employee Stock Option Issuance and Subscription Regulations” of the Company.                                                                                                                                                              | No opinion from the independent directors. |

(2) Except for the matters mentioned earlier, other matters resolved by the Board of Directors that have been opposed or reserved by independent directors and have records or written statements: None.

2. The implementation of the avoidance of the directors' motion of interest shall specify the names of the directors, the content of the motion, the reasons for the avoidance of interest, and the voting situation :

| Board of Directors                          | Date       | Content of Motion                                                                                                                                         | Reasons for Avoidance due to Conflict of Interest | Voting Situation                                                                                                                                                                                                                    |
|---------------------------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5th Meeting of the 10th Board of Directors  | 2025.03.11 | <ul style="list-style-type: none"> <li>● Proposal to extend the “Premises and Equipment Lease Agreement” with Locus Cell Co., Ltd.</li> </ul>             | As it relates to the director's own interests.    | Except for Directors Wu, Chun-I and Kazuchika Furuishi, who recused themselves sequentially due to conflicts of interest, the proposal was approved without objection after the Chairman consulted the remaining directors present. |
| 6th Meeting of the 10th Board of Directors  | 2025.05.08 | <ul style="list-style-type: none"> <li>● Proposal to lift the non-competition restrictions for the Company’s directors for the current year.</li> </ul>   | As it relates to the director's own interests.    | The proposal was voted on by roll call, and except for the directors who recused themselves due to conflicts of interest, it was approved without objection after the Chairman consulted the remaining directors present.           |
| 10th Meeting of the 10th Board of Directors | 2025.11.11 | <ul style="list-style-type: none"> <li>● Proposal to Lift the Non-Competition Restrictions Applicable to Managers.</li> </ul>                             | As it relates to the director's own interests.    | Except for Director Yang, Ying-Chen, who recused themselves sequentially due to conflicts of interest, the proposal was approved without objection after the Chairman consulted the remaining directors present.                    |
| 11th Meeting of the 10th Board of Directors | 2025.12.30 | <ul style="list-style-type: none"> <li>● Proposal to Handle Pricing-Related Matters for the First Private Placement of Common Shares in 2025.</li> </ul>  | As it relates to the director's own interests.    | Except for Director Chen, Tsung-Chi, who recused themselves sequentially due to conflicts of interest, the proposal was approved without objection after the Chairman consulted the remaining directors present.                    |
|                                             |            | <ul style="list-style-type: none"> <li>● Proposal to Handle Pricing-Related Matters for the Second Private Placement of Common Shares in 2025.</li> </ul> | As it relates to the director's own interests.    | Except for Director Chen, Tsung-Chi, who recused themselves sequentially due to conflicts of interest, the proposal was approved without objection after the Chairman consulted the remaining directors present.                    |
|                                             |            | <ul style="list-style-type: none"> <li>● Proposal to Handle Pricing-Related Matters for the Third Private Placement of Common Shares in 2025.</li> </ul>  | As it relates to the director's own interests.    | Except for Director Chen, Tsung-Chi, who recused themselves sequentially due to conflicts of interest, the proposal was approved without objection after the Chairman consulted the remaining directors present.                    |
|                                             |            | <ul style="list-style-type: none"> <li>● Proposal to Enter into</li> </ul>                                                                                | As it relates                                     | Except for Directors Wu,                                                                                                                                                                                                            |

|  |  |                                                                                          |                                  |                                                                                                                                                                                                                            |
|--|--|------------------------------------------------------------------------------------------|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | a Cooperation Agreement with LeGa Corporation for the “Document Generation AI Platform.” | to the director's own interests. | Ming-Hsien, Wu, Chun-I and Kazuchika Furuishi, who recused themselves sequentially due to conflicts of interest, the proposal was approved without objection after the Chairman consulted the remaining directors present. |
|--|--|------------------------------------------------------------------------------------------|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

3. Listed companies shall disclose the evaluation cycle and period, evaluation scope, method and evaluation content of the Board of Directors' self-(or peer) evaluation, and fill in Schedule 2 (2) The implementation of the Board of Directors' evaluation.

(1)The implementation of the Board of Directors' evaluation

The Company established the “Regulations for Performance Evaluation of the Board of Directors and Functional Committees” on November 6, 2020. According to the regulations, an internal performance evaluation of the Board of Directors shall be conducted at least once annually, and an evaluation by an external professional independent institution or a team of external experts and scholars shall be conducted once every three years. The external evaluation for the Company’s 2025 fiscal year was conducted in January 2026, and the evaluation results were reported to the Board of Directors on March 12, 2026. The following is the evaluation report for the current year (including the functional committees) :

| Assessment Cycle                                                                                           | Assessment Period       | Scope of Assessment                                                                                                                                                                                                                                                                                                  | Assessment Method                                                                                                                                                                                                                                                                                                | Assessment Content                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Conducted once annually<br>(This evaluation was the external evaluation conducted once every three years.) | 2025/1/1~<br>2025/12/31 | 1. Self-assessment of Board performance appraisal<br>2. Self-Assessment of Directors' performance appraisal<br>3. Self-Assessment of Audit Committee performance appraisal<br>4. Self-assessment of Remuneration Committee performance appraisal<br>5. Self-Assessment of the Sustainability Committee's Performance | The Company commissioned Excellent Sustainability Management Consulting Co., Ltd. to conduct an evaluation between January and February 2026 of the overall Board of Directors, Audit Committee, Compensation Committee, and Sustainability Development Committee through questionnaires and on-site interviews. | 1. Board Performance Assessment: These include the participation in the Company's operations, the quality of the Board's decision-making, the composition and structure of the Board, the selection and continuing education of directors, and internal controls.<br>2. Individual Board Member Performance Assessment: Including the mastery of corporate goals and tasks, awareness of director responsibilities, |

|  |  |  |  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--|--|--|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  |  |  |  | <p>participation in company operations, internal relationship management and communication, director professionalism and continuing education, internal control, etc.</p> <p>3. Functional Committee Performance Assessment: Participation in the company's operations, awareness of the responsibilities of functional committees, the quality of decisions made by functional committees, the composition and selection of members of functional committees, internal controls, etc.</p> |
|--|--|--|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

(2) Evaluation result

1. Self-assessment of Board Performance

| Assessment Items                                  | Number of Questions | Total Score | Self-assessment Score | Percentage% | Score |
|---------------------------------------------------|---------------------|-------------|-----------------------|-------------|-------|
| A. Participation in the Company's Operations      | 13                  | 715         | 699                   | 27.08       | 26.47 |
| B. Enhancing the quality of board decisions       | 12                  | 660         | 655                   | 25.00       | 24.81 |
| C. Board composition and structure                | 7                   | 385         | 384                   | 14.58       | 14.54 |
| D. Election and continuing education of directors | 7                   | 385         | 378                   | 14.58       | 14.31 |
| E. Internal Control                               | 9                   | 495         | 493                   | 18.75       | 18.67 |
| Total                                             | 48                  | 2640        | 2609                  | 100.00      | 98.80 |

Assessment Results: Excellent

2. Self-assessment of Board Members

| Assessment Items                                      | Number of Questions | Total Score | Self-assessment Score | Percentage | Score        |
|-------------------------------------------------------|---------------------|-------------|-----------------------|------------|--------------|
| A. Mastery of Company Goals and Tasks                 | 3                   | 165         | 165                   | 11.54      | 11.54        |
| B. Recognition of Directors' Duties                   | 5                   | 275         | 275                   | 19.23      | 19.23        |
| C. Participation in the Company's Operations          | 8                   | 440         | 423                   | 30.77      | 29.58        |
| D. Internal Relationship Management and Communication | 3                   | 165         | 165                   | 11.54      | 11.54        |
| E. Professionalism and Continuing Education           | 4                   | 220         | 218                   | 15.38      | 15.24        |
| F. Internal Control                                   | 3                   | 165         | 165                   | 11.54      | 11.54        |
| <b>Total</b>                                          | <b>26</b>           | <b>1430</b> | <b>1411</b>           | <b>100</b> | <b>98.67</b> |

Assessment Results: Excellent

### 3. Self-assessment of Audit Committee performance

| Assessment Items                                                 | Number of Questions | Total Score | Self-assessment Score | Percentage %  | Score        |
|------------------------------------------------------------------|---------------------|-------------|-----------------------|---------------|--------------|
| A. Participation in the Company's operations                     | 4                   | 60          | 60                    | 16.00         | 16.00        |
| B. Enhance the quality of Board decisions                        | 6                   | 90          | 86                    | 24.00         | 22.93        |
| C. Composition and Structure of the Audit Committee              | 7                   | 105         | 105                   | 28.00         | 28.00        |
| D. Selection and Continuing Education of Audit Committee members | 3                   | 45          | 45                    | 12.00         | 12.00        |
| E. Internal Control                                              | 5                   | 75          | 74                    | 20.00         | 19.73        |
| <b>Total</b>                                                     | <b>25</b>           | <b>375</b>  | <b>370</b>            | <b>100.00</b> | <b>98.66</b> |

Assessment Results: Excellent

### 4. Self-Assessment of Remuneration Committee performance

| Assessment Items                                                               | Number of Questions | Total Score | Self-assessment Score | Percentage %  | Score        |
|--------------------------------------------------------------------------------|---------------------|-------------|-----------------------|---------------|--------------|
| A. Participation in the Company's operations                                   | 4                   | 60          | 60                    | 18.18         | 18.18        |
| B. Enhancing the quality of Remuneration Committee decisions                   | 6                   | 90          | 87                    | 27.27         | 26.36        |
| C. Composition and Structure of the Remuneration Committee                     | 8                   | 120         | 119                   | 36.36         | 36.06        |
| D. Selection and continuing education of members of the Remuneration Committee | 3                   | 45          | 45                    | 13.64         | 13.64        |
| E. Internal Control                                                            | 1                   | 15          | 15                    | 4.55          | 4.55         |
| <b>Total</b>                                                                   | <b>22</b>           | <b>330</b>  | <b>326</b>            | <b>100.00</b> | <b>98.79</b> |

Assessment Results: Excellent

### 5. Self-Assessment of the Sustainability Committee's Performance

| Assessment Items                                                         | Number of Questions | Total Score | Self-assessment Score | Percentage % | Score |
|--------------------------------------------------------------------------|---------------------|-------------|-----------------------|--------------|-------|
| A. Level of Participation in Company Operations                          | 5                   | 125         | 125                   | 23.81        | 23.81 |
| B. Understanding of the Responsibilities of the Sustainability Committee | 4                   | 100         | 100                   | 19.05        | 19.05 |

|                                                                          |    |     |     |        |       |
|--------------------------------------------------------------------------|----|-----|-----|--------|-------|
| C. Enhancing the Decision-Making Quality of the Sustainability Committee | 7  | 175 | 174 | 33.33  | 33.14 |
| D. Composition of the Sustainability Committee and Member Selection      | 3  | 75  | 75  | 14.29  | 14.29 |
| E. Internal Control                                                      | 2  | 50  | 50  | 9.52   | 9.52  |
| Total                                                                    | 21 | 525 | 524 | 100.00 | 99.81 |

Assessment Results: Excellent

4. The goals of strengthening the functions of the Board of Directors in the current year and the most recent year (such as the establishment of an audit committee, improvement of information transparency and others.) and the evaluation of the implementation situation:

The goals of strengthening the functions of the Board of Directors are the following:

- (1) Establishment of an audit committee: The Company established an audit committee to replace the supervisor on June 30, 2015 to strengthen the corporate governance and management functions. The Company has achieved.
- (2) Improve the information transparency: The Company has designated personnel responsible for the collection and disclosure of company information, the implementation of the spokesperson system, and the update of information on the Company's website. The Company has achieved.
- (3) Strengthen the communication between independent directors and the internal audit supervisors: The annual operating plan and budget of whole company are reported in the audit committee every year. The independent directors review the operating plan proposed by the company, and the company conducts the regular report regarding financial, business and market in the board meeting after the period, so that the independent directors can effectively supervise the actual implementation results of the company's operating plan. In terms of financial statements and internal control audits of the company, the quarter and annual financial reports shall be considered at the audit committee meeting, and the audit report information shall be monthly provided, so that independent directors have sufficient information to understand and supervise the company's operating performance.
- (4) Improve the operational efficiency and decision-making ability of the Board of Directors: The company has formulated the "Management of Operation of Board Meeting" and strengthened the implementation of the functions of the Board of Directors. Strengthen the professional knowledge of directors looking forward to strengthening the functions of the Board of Directors, provide the information with directors of the Company and encourage them to participate in the professional courses organized by the Securities Foundation Club, and arrange for the directors to study in accordance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies". The number of training hours stipulated by the Board of Directors. All Directors have achieved the target number of hours of study during the year.

Note 1: For directors and supervisors who are legal entities, the names of the shareholders of the legal entity and their representatives should be disclosed.

Note 2:

- (1) In the case of directors and supervisors who have left office before the end of the fiscal year, the departure date should be indicated in the remarks column, and the actual attendance rate (%) should be calculated based on the number of board meetings attended during their tenure and their actual attendance.
- (2) In the case of directors and supervisors who have been newly elected before the end of the fiscal year, both the new and outgoing directors and supervisors should be listed, and it should be indicated in the remarks column whether the director or supervisor is a new appointment, a reappointment, or a change in position, along with the election date. The actual attendance rate (%) should be calculated based on the number of board meetings attended during their tenure and their actual attendance.

(2) Information on the operation of the Audit Committee :

1. Information on the operation of the Audit Committee :

The company established an audit committee to replace the supervisor after the comprehensive re-election of directors on June 30, 2015

(1) There are 3 members of the audit committee of the company.

(2) The term of office of the 4th Committee : Jun. 27, 2024 to Jun. 26, 2027.

From 2025 to Mar 12, 2026, the Audit Committee held 7 meetings (A). The attendance of independent directors is as follows :

| Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Name             | Times of Attendance in Person [B]                     | Times of Attendance by Proxy               | Actual Attendance Ratio (%) [B/A]                                               | Remarks                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------|---------------------------------------------------------|
| Independent director (convener)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Wang, Wen-Zhu    | 7                                                     | 0                                          | 100.00%                                                                         |                                                         |
| Independent director                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Yang, Shih-Chieh | 7                                                     | 0                                          | 100.00%                                                                         |                                                         |
| Independent director                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Lin, Tsai-Fu     | 7                                                     | 0                                          | 100.00%                                                                         |                                                         |
| <p>Note 1: If an independent director leaves before the end of the year, then the date of departure shall be indicated in the remark column. The actual attendance rate (%) is calculated based on the number of meetings of the Audit Committee during the tenure and the actual attendance.</p> <p>Note 2: If there is a re-election of an independent director before the end of the year, both the new and old independent directors shall be listed, and the independent director is the old, new or re-elected and the date of re-election shall be indicated in the remark column. The actual attendance rate (%) is calculated based on the number of meetings of the Audit Committee and its actual attendance during the tenure.</p> <p>Other matters to be recorded:</p> <p>1. If the operation of the audit committee fulfills any of the following circumstances, then the date, session, content of the proposal, objections of independent directors, reservations or major proposed items, the resolution of the Audit Committee, and the responsiveness of the Audit Committee's opinions shall be stated.</p> <p>(1) Matters listed in Article 14-5 of the Securities Exchange Act.</p> |                  |                                                       |                                            |                                                                                 |                                                         |
| Audit Committee                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Date             | Content of Motion                                     | Independent Directors' Opinion             | Resolution                                                                      | The Company's Handling of the Audit Committee's Opinion |
| 4th Committee<br>4th Meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2025.03.11       | Review of the 2024 Internal Control System Statement. | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable                                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  | Revision of the 2025 budget for the                   | No opinion from the                        | This was approved by the                                                        | Not applicable                                          |

|  |                              |            |                                                                                                                                                  |                                            |                                                                                 |                |
|--|------------------------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------|----------------|
|  |                              |            | Biomedical Business Group.                                                                                                                       | independent directors.                     | Chairman in consultation with all the members present.                          |                |
|  |                              |            | Extension of the “Premises and Equipment Lease Agreement” with Locus Cell Co., Ltd.                                                              | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|  |                              |            | Review of the Company’s 2024 individual and consolidated financial statements.                                                                   | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|  |                              |            | Approval of the Company’s 2024 loss appropriation plan.                                                                                          | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|  | 4th Committee<br>5th Meeting | 2025.05.08 | Proposal for the distribution of remuneration for directors and independent directors for 2024 and approval of the director remuneration policy. | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|  |                              |            | Proposal to define the scope of “entry-level employees” of the Company.                                                                          | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|  |                              |            | Proposal to amend certain provisions of the Company’s Articles of Association.                                                                   | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members          | Not applicable |

|                       |            |                                                                                                                                                                     |                                            |                                                                                 |                |
|-----------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------|----------------|
|                       |            |                                                                                                                                                                     |                                            | present.                                                                        |                |
|                       |            | Report on the discontinuation of the private placement of common shares approved at the 2024 Annual General Meeting of Shareholders.                                | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|                       |            | Proposal to issue common shares through a private placement for cash.                                                                                               | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|                       |            | Proposal to lift the non-competition restrictions for the Company's directors for the current year.                                                                 | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|                       |            | Related party loan: MTI Holding Co., Ltd. lent USD 2,000,000 to San Gu Co., Ltd.                                                                                    | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|                       |            | Proposal to engage in forward foreign exchange transactions for pre-purchase/pre-sale with banks.                                                                   | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
| 4th Committee Meeting | 2025.07.08 | Proposal for the Replacement of the Company's CPA Firm and Certified Public Accountants Starting from the Second Quarter of 2025, Including the Evaluation of Audit | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |

|                       |            |                                                                                                                                                                         |                                            |                                                                                 |                |
|-----------------------|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------|----------------|
|                       |            | Fees and the Independence and Competence of the Certified Public Accountants.                                                                                           |                                            |                                                                                 |                |
|                       |            | Proposal for the Transfer of Mr. Cho Meng-Ching, Manager of the Finance Department, to Serve as the Company’s Chief Internal Auditor.                                   | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|                       |            | Proposal to Appoint Mr. Shen Meng-Fan as the Company’s Chief Financial Officer and Acting Spokesperson, and to Promote Him to the Position of Associate Vice President. | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
| 4th Committee Meeting | 2025.08.12 | Proposal for the Review of the Consolidated Financial Statements for the Second Quarter of 2025.                                                                        | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|                       |            | Intercompany Loan Transaction Between Related Parties — MTI Holding Co., Ltd. Providing a Loan of USD 2,000 Thousand to MetaTech (S) Pte Ltd.                           | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|                       |            | Proposal to Lift the Non-Competition Restrictions Applicable to Managers.                                                                                               | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
| 4th Committee Meeting | 2025.11.11 | Proposal for the Review of the Consolidated                                                                                                                             | No opinion from the independent            | This was approved by the Chairman in                                            | Not applicable |

|         |                           |                                                                                                          |                                            |                                                                                 |                |
|---------|---------------------------|----------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------|----------------|
| Meeting |                           | Financial Statements for the Third Quarter of 2025.                                                      | directors.                                 | consultation with all the members present.                                      |                |
|         |                           | Proposal to Amend Certain Provisions of the “Payroll Cycle” under the Company’s Internal Control System. | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|         |                           | Proposal to Lift the Non-Competition Restrictions Applicable to Managers.                                | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|         | 4th Committee 9th Meeting | Proposal for the 2026 Annual Audit Plan.                                                                 | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|         |                           | Proposal to Establish the “2025 Employee Stock Option Issuance and Subscription Regulations.”            | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|         |                           | Proposal to Handle Pricing-Related Matters for the First Private Placement of Common Shares in 2025.     | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|         |                           | Proposal to Handle Pricing-Related Matters for the Second Private Placement of Common Shares in 2025.    | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |

|  |                            |            |                                                                                                                     |                                            |                                                                                 |                |
|--|----------------------------|------------|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------|----------------|
|  |                            |            | Proposal to Handle Pricing-Related Matters for the Third Private Placement of Common Shares in 2025.                | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|  |                            |            | Proposal to Enter into a Cooperation Agreement with LeGa Corporation for the “Document Generation AI Platform.”     | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|  | 4th Committee 10th Meeting | 2026.03.12 | Proposal for the Review of the 2025 “Statement on Internal Control System.”                                         | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|  |                            |            | Proposal for the Review of the 2025 Parent Company Only Financial Statements and Consolidated Financial Statements. | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|  |                            |            | Proposal for the Appropriation of 2025 Losses.                                                                      | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|  |                            |            | Proposal to Amend Certain Provisions of the Group’s “Procedures for Acquisition or Disposal of Assets.”             | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|  |                            |            | Proposal for the Company to Invest in iCamuno Biotherapeutics Ltd., Cayman Islands                                  | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the                  | Not applicable |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |                                                                                                                                                                                                                                                                                             |                                            |                                                                                 |                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------|----------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | (“iCamuno Cayman”), with a Total Investment Amount Not Exceeding USD 1,408,451.03, Including the Acquisition of Shares of iCamuno Cayman and Subscription to Its Series A3 Convertible Bonds.                                                                                               |                                            | members present.                                                                |                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | Proposal to Reappoint Ms. Kuo Hsin-Yi and Ms. Kou Hui-Chih of KPMG Taiwan as the Company’s Certified Public Accountants for the 2026 Financial Statements, to Approve Their Audit Fee Quotation, and to Pre-Approve the Provision of Non-Assurance Services by the CPA Firm to the Company. | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | Proposal to Amend the Company’s “Table of Authorization Limits.”                                                                                                                                                                                                                            | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | Proposal to Amend Certain Provisions of the Company’s “2025 Employee Stock Option Issuance and Subscription Regulations.”                                                                                                                                                                   | No opinion from the independent directors. | This was approved by the Chairman in consultation with all the members present. | Not applicable |
| <p>(2) Except for the matters mentioned earlier, other matters that have not been approved by the audit committee but have been agreed by more than two-thirds of all directors: none. The independent directors' implementation of the avoidance of the motion of interest shall specify the name of the independent director, the content of the motion, the reason for the avoidance of interest, and the voting situation: none</p> <p>2. Communication between independent directors and internal audit supervisors and</p> |  |                                                                                                                                                                                                                                                                                             |                                            |                                                                                 |                |

accountants (such as matters, methods and results of communication on the company's financial and business conditions, etc.):

| Audit Committee            | Date     | Name of Director | Content of Motion                                                                                                                            | Reasons for Avoidance                          | Participation in Voting                                                                                                                                                      |
|----------------------------|----------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4th Committee, 5th Meeting | 2025.5.8 | Lin, Tsai-Fu     | Proposal to lift the non-competition restrictions imposed on newly appointed directors by the Company's current-year Annual General Meeting. | As it relates to the director's own interests. | Independent Director Lin, Tsai-Fu recused himself. After the Acting Chairman consulted the remaining committee members present, the proposal was approved without objection. |

3. The company's internal audit supervisor regularly communicates audit report methods with members in the audit committee:

(1) The audit committee of the Company is composed of all independent directors. The head of internal audit reports to the audit committee every quarter on the implementation of the audit business, internal operating matters, major inspection opinions of internal and external audit inspections, its improvement handling situation, and the implementation of matters assigned by the audit committee; in case of major abnormal matters, a meeting will be convened at any time.

The accountant reports to the independent directors at least twice a year on the company's financial status, the financial and overall operation of subsidiaries at home and abroad, and the audit of internal control, and fully communicates whether there are major adjustments to the entries or whether the amendments to laws and regulations affect the accounts.

The method of communication is as follows:

A. Regular - After the monthly audit reports are signed and approved by the chairman, they will be sent to the independent directors by email and post for review and acceptance. And strengthen the content of the audit work in accordance with its instructions to ensure effectiveness of the internal control system. Specific matters include:

| Item                              | Content of Communication                                                                                                                                                                                                                      | Specific Results                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| To perform its oversight function | <ol style="list-style-type: none"> <li>Proposed amendments to the internal control system.</li> <li>Discussed the implementation status of the internal control system and emphasized the necessity of avoiding repetitive errors.</li> </ol> | <ol style="list-style-type: none"> <li>Reviewed and adjusted the relevant internal control systems in accordance with the recommendations of the independent directors.</li> <li>Explained the deficiencies identified during audits to each relevant department individually, in order to facilitate improvements and ensure the implementation of internal control requirements.</li> </ol> |

B. Non-regular - usually use telephone, e-mail or interview methods to communicate the content of the audit findings and how to continuously improve the value of the audit. If major violations are found, the independent directors will be notified immediately.

C. 2025, the major communications between the Independent Directors and the

Supervisor of Internal Audit are as follows:

| Date       | Item and Communication Content                                                                          | Specific Results                                                                                                                                                                                                   |
|------------|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2025.03.07 | Discussed the roles and responsibilities of internal auditors in sustainability information management. | Emphasized the independence of internal auditors and the need to review sustainability information to ensure its accuracy and reliability.                                                                         |
| 2025.07.23 | Reviewed the allocation of relevant audit personnel and subsequent planning.                            | In response to the Company's sustainability development needs, it was recommended to plan sufficient audit manpower and arrange relevant training programs to enhance professional capabilities and audit quality. |

(2) The Company's CPA report on the current quarter's financial statement review or communication at the quarterly audit committee meeting:

A. Regular - The accountant communicates with the Audit Committee on the audit plan, implementation and results before and after the quarterly, semi-annual and annual reports.

B. Non-regular - if there are other operational aspects or internal control and other related cases that need to be communicated and discussed immediately, meetings will be arranged as appropriate.

C. The following table summarizes the key communications for 2025 :

| Item       | Content of Communication                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Specific Results                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2025.03.11 | <p>1. CPAs Mr. Lin Kuan-Hung and Ms. Wang Fang-Yu of PricewaterhouseCoopers Taiwan attended the Audit Committee meeting and reported on the following three major items:</p> <p>(1) The scope, strategy, and planning of the audit work for the 2024 financial statements.</p> <p>(2) The internal control report for the current year.</p> <p>(3) Other matters that should be communicated to those charged with governance.</p> <p>2. Governance matters to be communicated:</p> <p>(1) Key audit matters: After performing the audit procedures, no material abnormalities were identified.</p> <p>(2) Material adjusted and unadjusted entries: There were no unadjusted entries in this audit.</p> <p>(3) Other matters that should be communicated to those charged with governance.</p> | <p>1. Reported the audit adjustment items for 2024 and conducted discussions and communications regarding certain accounting principles and tax issues. The communication results were satisfactory.</p> <p>2. Based on the auditors' professional judgment, the matters considered most significant in the audit of Panion &amp; BF Biotech Inc.'s 2024 consolidated financial statements were identified.</p> <p>3. The independent directors expressed no objection.</p> |

|                                                                                                                                                        |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                        |            | <p>3. Audit Quality Indicators (AQIs) Report: This report was prepared in compliance with the Corporate Governance 3.0 requirements and presents the annual audit quality indicators.</p> <p>4. Auditor Independence: The engagement team and other professional personnel of the accounting firm have complied with the independence requirements set forth in Statement No. 10 of the Code of Professional Ethics for Certified Public Accountants of the Republic of China. No violations affecting the firm's independence were identified.</p>                                                                                                                                                |                                                                                                                                                                                                                                                           |
|                                                                                                                                                        | 2025.07.08 | <p>Evaluation of the replacement of the Company's CPA firm and certified public accountants, effective from the second quarter of 2025, including audit fees and the independence and competence assessment of the certified public accountants.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>1. Reported that, effective from the second quarter of 2025, the Company changed its CPA firm and certified public accountants to Ms. Kuo Hsin-Yi and Ms. Kou Hui-Chih of KPMG Taiwan.</p> <p>2. The independent directors expressed no objection.</p> |
|                                                                                                                                                        | 2025.08.12 | <p>1. Report on the review results of the consolidated financial statements for the second quarter of 2025. The auditors are expected to issue an unqualified review report on August 12, 2025.</p> <p>2. Other communication matters – During the review process, there were no disagreements between the auditors and management.</p> <p>3. Auditor independence – The engagement team and other professional personnel of the accounting firm have complied with the independence requirements set forth in Statement No. 10 of the Code of Professional Ethics for Certified Public Accountants of the Republic of China. No violations affecting the firm's independence were identified.</p> | <p>Reported and discussed the review adjustment items for the second quarter of 2025. The communication results were satisfactory, and the independent directors had no further comments.</p>                                                             |
| <p>D. Communication issues include: The dates, nature and subject matter of the Audit Committee meetings and the results of their implementation :</p> |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                           |

| Board of Directors                    | Date       | Important Resolutions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Suggestions from the audit committee members and implementation results |
|---------------------------------------|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| 4th Term, 4th Audit Committee Meeting | 2025.03.11 | <ul style="list-style-type: none"> <li>● Review of the 2024 Internal Control System Statement.</li> <li>● Revision of the 2025 budget for the Biomedical Business Group.</li> <li>● Extension of the “Premises and Equipment Lease Agreement” with Locus Cell Co., Ltd.</li> <li>● Renewal application of credit facility with Taishin International Bank.</li> <li>● Renewal application of credit facility with Cathay United Bank.</li> <li>● Renewal application of credit facility with Land Bank of Taiwan.</li> <li>● Renewal application of credit facility with Agricultural Bank of Taiwan.</li> <li>● Review of the Company’s 2024 individual and consolidated financial statements.</li> <li>● Approval of the Company’s 2024 loss appropriation plan.</li> </ul> | No other opinion from the audit committee members.                      |
| 4th Term, 5th Audit Committee Meeting | 2025.05.08 | <ul style="list-style-type: none"> <li>● Review of the consolidated financial statements for Q1 2025.</li> <li>● Proposal to amend certain provisions of the Company’s Articles of Association.</li> <li>● Report on the discontinuation of the private placement of common shares approved at the 2024 Annual General Meeting of Shareholders.</li> <li>● Proposal to issue common shares through a private placement for cash.</li> <li>● Proposal to lift the non-competition restrictions imposed on the Company’s directors for the current year.</li> <li>● Related-party loan: MTI Holding Co., Ltd. lent USD 2,000,000 to San Gu Co., Ltd.</li> <li>● Proposal to engage in forward foreign exchange transactions for pre-purchase/pre-sale with</li> </ul>           | No other opinion from the audit committee members.                      |

|                                       |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                    |
|---------------------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
|                                       |            | banks.<br>● Renewal application of credit facility with CTBC Bank.<br>● Renewal application of credit facility with Bank Sinopac.<br>● Renewal application of credit facility with Chang Hwa Bank.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                    |
| 4th Term, 6th Audit Committee Meeting | 2025.07.08 | ● Proposal for the Replacement of the Company's CPA Firm and Certified Public Accountants Starting from the Second Quarter of 2025, Including the Evaluation of Audit Fees and the Independence and Competence of the Certified Public Accountants.<br>● Proposal for the Transfer of Mr. Cho Meng-Ching, Manager of the Finance Department, to Serve as the Company's Chief Internal Auditor.<br>● Proposal to Appoint Mr. Shen Meng-Fan as the Company's Chief Financial Officer and Acting Spokesperson, and to Promote Him to the Position of Associate Vice President.<br>● Proposal for the Renewal of the Credit Facility with Taishin International Bank upon Expiration. | No other opinion from the audit committee members. |
| 4th Term, 7th Audit Committee Meeting | 2025.08.12 | ● Proposal for the Review of the Company's Consolidated Financial Statements for the Second Quarter of 2025.<br>● Intercompany Loan Transaction Between Related Parties — MTI Holding Co., Ltd. Providing a Loan of USD 2,000 Thousand to MetaTech (S) Pte Ltd.<br>● Proposal for the Renewal of the Credit Facility with Taiwan Business Bank.<br>● Proposal to Lift the Non-Competition Restrictions Applicable to Managers.                                                                                                                                                                                                                                                    | No other opinion from the audit committee members. |
| 4th Term, 8th Audit Committee Meeting | 2025.11.11 | ● Proposal for the Review of the Company's Consolidated Financial Statements for the Third Quarter of 2025.<br>● Proposal to Amend Certain Provisions of the "Payroll Cycle" under the Company's                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | No other opinion from the audit committee members. |

|                                       |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                    |
|---------------------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
|                                       |            | Internal Control System.<br>● Proposal to Establish the Company's "Corporate Value Enhancement Plan."<br>● Proposal to Lift the Non-Competition Restrictions Applicable to Managers.<br>● Proposal for the Renewal of the Credit Facility with Mega International Commercial Bank upon Expiration.                                                                                                                                                                                                                                    |                                                    |
| 4th Term, 9th Audit Committee Meeting | 2025.12.30 | ● Proposal for the Company's 2026 Annual Audit Plan.<br>● Proposal to Establish the "2025 Employee Stock Option Issuance and Subscription Regulations."<br>● Proposal for the Renewal of the Credit Facility with First Commercial Bank upon Expiration.<br>● Proposal for the Renewal of the Credit Facility with Taichung Commercial Bank upon Expiration.<br>● Proposal for the Company's 2026 Annual Budget.<br>● Proposal to Enter into a Cooperation Agreement with LeGa Corporation for the "Document Generation AI Platform." | No other opinion from the audit committee members. |

(3) The annual highlight of the Audit Committee are as follows:

- A. Review the formulation or amendment of the internal control system in accordance with Article 14-1 of the Securities Exchange Act.
- B. Review the assessment of the effectiveness of the internal control system.
- C. Review the procedures for major financial business acts that acquire or dispose of assets, engage in derivative transactions, lend the funds, endorse or provide the guarantees for others in accordance with the Article 36-1 of the Securities Exchange Act.
- D. Review matters involving the directors' own interests.
- E. Review major asset or derivative transactions.
- F. Review major capital loans, endorsements or guarantees.
- G. Review the raising, issuance or private placement of marketable securities of an equity nature.
- H. Review the appointment, dismissal or remuneration of CPAs.
- I. Review the appointment and removal of financial, accounting or internal audit supervisors.
- J. Review the annual and semi-annual financial statement.
- K. Review major matters stipulated by other companies or authorities.

2. Information on the supervisors participating in the operation of the Board of Directors :

On June 30, 2015, the Board of Directors of the Company fully re-elected and established an audit committee to replace the supervisor.

(3)Corporate Governance Situation and the Reasoning Behind the Differences in Code of Practice Between This Firm and Other TWSE/TPEX-Listed Firms

| Evaluation Contents                                                                                                                                                                                                                                                               | Operational Status |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Reasoning Behind the Differences in Code of Practice Between This Firm and Other TWSE/TPEX-Listed Firms |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                   | Yes                | No | Summary of Explanations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                         |
| 1. Has the Company set up and disclosed the Corporate Governance Best Practice Principles based on the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies”?                                                                                            | ✓                  |    | The Company has formulated a "Practice for Corporate Governance". Please visit the Company's official website for the company's Practice for Corporate Governance.<br><a href="https://www.metatech.com.tw/tw/ir/regulation">https://www.metatech.com.tw/tw/ir/regulation</a>                                                                                                                                                                                                                                                                                                                                                  | In line with the “Practical Principle of Governance of Listed Companies”.                               |
| 2. Company’s Shareholding Structure and the Rights and Privileges of Shareholders<br>A. Does the Company set up internal procedures to deal with shareholders’ recommendations, concerns, disputes, litigation matters, and does it implement these rules according to procedure? | ✓                  |    | In addition to entrusting a stock affairs agency to handle related business on its behalf, the Company has established a spokesperson system and an investor relations office dedicated for suggestions, doubts or disputes from shareholders, and deeply understanding and coordination of their suggestions or concerns. The Company formulated a practice for corporate governance to ensure the shareholders' rights and interests, and implemented it in accordance with relevant regulations.<br><a href="https://www.metatech.com.tw/tw/contact/ethicalreport">https://www.metatech.com.tw/tw/contact/ethicalreport</a> | In line with the “Practical Principle of Governance of Listed Companies”.                               |
| B. Does the Company retain a register of major shareholders that have controlling power over the Company and people who hold ultimate power over those major shareholders?                                                                                                        | ✓                  |    | Through stock affairs agencies, the Company fully understands the structure of major shareholders. Every month, it reports the changes in the equity held by the Company's insiders and shareholders holding more than 5% of the shares in accordance with Article 25 of the Securities and Exchange Act, and tracks in regular.                                                                                                                                                                                                                                                                                               | In line with the “Practical Principle of Governance of Listed Companies”.                               |

| Evaluation Contents                                                                                                                                                 | Operational Status |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Reasoning Behind the Differences in Code of Practice Between This Firm and Other TWSE/TPEX-Listed Firms |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                     | Yes                | No | Summary of Explanations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                         |
| C. Has the Company set up and executed controls for risks and firewall mechanisms between affiliated firms?                                                         | ✓                  |    | The Company's operations are carried out in accordance with the internal control system and the specific company financial business transaction methods of the conglomerate. The personnel, assets and financial management rights of the affiliated companies have been clearly divided, and each has established its own firewall. Through a dedicated authentication method, the head office obtains the relevant information about the investment company through the Internet. And on August 10, 2023, operating standards related to financial transactions between related parties were formulated for compliance.                                                                                                                                            | In line with the "Practical Principle of Governance of Listed Companies".                               |
| D. Has the Company set up rules and regulations to prohibit persons inside the firm from using unreleased market information to buy and sell negotiable securities? | ✓                  |    | The Company has formulated "Management for the Prevention of Insider Trading", "Code of Ethics for Directors and Executives," "Insider Trading Prevention Regulations" and conducts the education and publicity on "Management for the Prevention of Insider Trading", "Internal Major Information Processing Procedures" and related regulations for directors, managers and employees at least once a year. Provide the education and publicity to new directors, managers and employees in a timely manner.<br>The Board of Directors of the company revised the "Corporate Governance Best Practices" to include additional regulations prohibiting insiders from trading their stocks during a 30-day closed period before the announcement of annual financial | In line with the "Practical Principle of Governance of Listed Companies".                               |

| Evaluation Contents                                                                                                                                                                                                     | Operational Status |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Reasoning Behind the Differences in Code of Practice Between This Firm and Other TWSE/TPEX-Listed Firms |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                         | Yes                | No | Summary of Explanations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                         |
|                                                                                                                                                                                                                         |                    |    | <p>reports and a 15-day closed period before the announcement of quarterly financial reports. This is to further prevent insiders from trading securities based on undisclosed material information in the market.</p> <p>※This year, the relevant education and publicity for current directors, independent directors, managers and employees have been conducted on Dec. 29, 2025. The content includes the scope of major internal information, confidential operations, public operations and handling of violations. Prevention of Insider Trading Regulations and others. The files will be sent to all directors, independent directors, managers and employees for veriflicated.</p> |                                                                                                         |
| <p>3. The Organization and Responsibilities of the Board of Directors</p> <p>A. Does the Board of Director formulate the diversity policy, specific management goals and implement based on the member composition?</p> | ✓                  |    | <p>Article 11 of the Corporate by-laws stipulates that there are 9-11 directors (including the independent directors) to organize the Board of Directors and adopt a candidate nomination system. The members of the Board of Directors are diversified and possess the professional knowledge and independence required for business, legal affairs, finance, accounting or biomedical business.</p> <p>There are also three independent directors who can better supervise the company's operations. Each member considers whether it is in line with the company's development plan. Please visit the company's official website for the company's</p>                                     | In line with the “Practical Principle of Governance of Listed Companies”.                               |

| Evaluation Contents                                                                                                                            | Operational Status |                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Reasoning Behind the Differences in Code of Practice Between This Firm and Other TWSE/TPEX-Listed Firms |      |               |      |                       |                  |                        |   |                                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|------|---------------|------|-----------------------|------------------|------------------------|---|---------------------------------------------------------------------------|
|                                                                                                                                                | Yes                | No                     | Summary of Explanations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                         |      |               |      |                       |                  |                        |   |                                                                           |
|                                                                                                                                                |                    |                        | diversification policy and implementation<br><a href="http://www.metatech.com.tw/invest/pdf/more.pdf">http://www.metatech.com.tw/invest/pdf/more.pdf</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                         |      |               |      |                       |                  |                        |   |                                                                           |
| B. Other than the Remuneration Committee and the Audit Committee which are required by law, is the Company willing to set up other committees? | ✓                  |                        | <p>The Company has set up a Remuneration Committee in accordance with the law, and an Audit Committee was voluntarily set up on June 30, 2015 in accordance with the decree. The establishment of the Sustainability Committee was approved by the Board of Directors on August 10, 2023. The the Sustainable Development Committee meet at least twice a year( or may convene at any time as needed), and submits the proposal to the Board of Directors for discussion; the functions of the committee are as follows:<br/>Sustainable Development Committee<br/>The term of office of the members of the Company's Sustainable Development Committee is the same as the term of the current board of directors (2024.06.27~2027.06.26). In addition to the five members approved by the board of directors , there is also a general secretary and the “Environmental Protection Team,” “Social Responsibility Team,” and “Corporate Governance Team.” In 2025, a total of 4 meetings were held.</p> <table><tr><th>Title</th><th>Name</th><th>Key Expertise</th><th>2025</th></tr><tr><td>Independent Directors</td><td>Yang, Shih-Chieh</td><td>Securities and Finance</td><td>4</td></tr></table> | Title                                                                                                   | Name | Key Expertise | 2025 | Independent Directors | Yang, Shih-Chieh | Securities and Finance | 4 | In line with the “Practical Principle of Governance of Listed Companies”. |
| Title                                                                                                                                          | Name               | Key Expertise          | 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                         |      |               |      |                       |                  |                        |   |                                                                           |
| Independent Directors                                                                                                                          | Yang, Shih-Chieh   | Securities and Finance | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                         |      |               |      |                       |                  |                        |   |                                                                           |

| Evaluation Contents | Operational Status |    |                                                                                                                     |                 | Reasoning Behind the Differences in Code of Practice Between This Firm and Other TWSE/TPEX-Listed Firms                     |                                               |  |
|---------------------|--------------------|----|---------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|--|
|                     | Yes                | No | Summary of Explanations                                                                                             |                 |                                                                                                                             |                                               |  |
|                     |                    |    | (Committee Convenor)                                                                                                |                 |                                                                                                                             |                                               |  |
|                     |                    |    | Independent Director                                                                                                | Wang, Wen-Zhu   | Corporate Governance, Pharmaceutical Biotechnology, Audit                                                                   | 4                                             |  |
|                     |                    |    | Independent Director                                                                                                | Lin, Tsai-Fu    | Securities and Finance, Accounting                                                                                          | 4                                             |  |
|                     |                    |    | Director                                                                                                            | Wu, Jun-I       | Corporate governance, audit                                                                                                 | 4                                             |  |
|                     |                    |    | Director                                                                                                            | Yang, Ying-Chen | Life Science Research, Biotechnology, Medical Science Research                                                              | 4                                             |  |
|                     |                    |    | Meetings of the Sustainability Development Committee: Dates, Resolutions, Discussion Topics, and Follow-up Results: |                 |                                                                                                                             |                                               |  |
|                     |                    |    | Committee Session & Meeting                                                                                         | Date            | Key Resolutions                                                                                                             | Committee Recommendations & Follow-up Actions |  |
|                     |                    |    | 2nd Committee, 4st Meeting                                                                                          | 2025.05.08      | Greenhouse Gas Inventory and Verification Schedule Plan for Subsidiaries Included in the Consolidated Financial Statements. | No additional comments from the committee.    |  |

| Evaluation Contents        | Operational Status |                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | Reasoning Behind the Differences in Code of Practice Between This Firm and Other TWSE/TPEX-Listed Firms |            |                                                                        |                                            |                            |            |                                                                                                           |                                            |                            |            |                                                                                      |                                                                                                                         |  |
|----------------------------|--------------------|-----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------|------------|------------------------------------------------------------------------|--------------------------------------------|----------------------------|------------|-----------------------------------------------------------------------------------------------------------|--------------------------------------------|----------------------------|------------|--------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--|
|                            | Yes                | No                                                                                                        | Summary of Explanations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |                                                                                                         |            |                                                                        |                                            |                            |            |                                                                                                           |                                            |                            |            |                                                                                      |                                                                                                                         |  |
|                            |                    |                                                                                                           | <table><tr><td>2nd Committee, 5st Meeting</td><td>2025.08.12</td><td>Proposal to Approve the 2024 Sustainability Report (Prepared in 2025).</td><td>No additional comments from the committee.</td></tr><tr><td>2nd Committee, 6st Meeting</td><td>2025.11.11</td><td>Proposal to Amend Certain Provisions of the Company's "Sustainable Development Best Practice Principles."</td><td>No additional comments from the committee.</td></tr><tr><td>2nd Committee, 7st Meeting</td><td>2025.12.30</td><td>Proposal for the "Material Sustainability Topics" of the 2025 Sustainability Report.</td><td>The 2025 material sustainability topics consist of eight items, covering environmental, social, and governance aspects.</td></tr></table> |  | 2nd Committee, 5st Meeting                                                                              | 2025.08.12 | Proposal to Approve the 2024 Sustainability Report (Prepared in 2025). | No additional comments from the committee. | 2nd Committee, 6st Meeting | 2025.11.11 | Proposal to Amend Certain Provisions of the Company's "Sustainable Development Best Practice Principles." | No additional comments from the committee. | 2nd Committee, 7st Meeting | 2025.12.30 | Proposal for the "Material Sustainability Topics" of the 2025 Sustainability Report. | The 2025 material sustainability topics consist of eight items, covering environmental, social, and governance aspects. |  |
| 2nd Committee, 5st Meeting | 2025.08.12         | Proposal to Approve the 2024 Sustainability Report (Prepared in 2025).                                    | No additional comments from the committee.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |                                                                                                         |            |                                                                        |                                            |                            |            |                                                                                                           |                                            |                            |            |                                                                                      |                                                                                                                         |  |
| 2nd Committee, 6st Meeting | 2025.11.11         | Proposal to Amend Certain Provisions of the Company's "Sustainable Development Best Practice Principles." | No additional comments from the committee.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |                                                                                                         |            |                                                                        |                                            |                            |            |                                                                                                           |                                            |                            |            |                                                                                      |                                                                                                                         |  |
| 2nd Committee, 7st Meeting | 2025.12.30         | Proposal for the "Material Sustainability Topics" of the 2025 Sustainability Report.                      | The 2025 material sustainability topics consist of eight items, covering environmental, social, and governance aspects.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |                                                                                                         |            |                                                                        |                                            |                            |            |                                                                                                           |                                            |                            |            |                                                                                      |                                                                                                                         |  |
|                            |                    |                                                                                                           | <p>The authority of the Committee is set out below:</p> <ol style="list-style-type: none"><li>1. Assist to integrate ethical management and corporate sustainability into the company's business strategy.</li><li>2. Cooperate with the laws and regulations to formulate measures for ethical management and sustainable development of the company.</li><li>3. Supervise and implement the Company's ethical management and corporate sustainable development, and review their effectiveness.</li><li>4. Other matters related to the formulation and supervision of policies on ethical management and sustainable development of enterprises.</li></ol>                                                                                    |  |                                                                                                         |            |                                                                        |                                            |                            |            |                                                                                                           |                                            |                            |            |                                                                                      |                                                                                                                         |  |

| Evaluation Contents                                                                                                                                                                                                                                                                                                                                          | Operational Status |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Reasoning Behind the Differences in Code of Practice Between This Firm and Other TWSE/TPEX-Listed Firms |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                              | Yes                | No | Summary of Explanations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                         |
|                                                                                                                                                                                                                                                                                                                                                              |                    |    | <a href="https://www.metatech.com.tw/tw/ir/csr">https://www.metatech.com.tw/tw/ir/csr</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                         |
| C. Whether the Company formulates the regulations and method for the performance evaluation of the board of directors, conducts performance evaluation regularly every year, reports the results of the performance evaluation to the board of directors, and takes it as a reference for the remuneration, nomination and re-appointment of each director.? | ✓                  |    | <p>The Company has established a performance evaluation system for the Board of Directors, and adopted the "Performance Evaluation of the Board of Directors and Functional Committees" at the 13th meeting of the 8th session Board of Directors on November 6th 2020 to give full play to the self-motivation of board members and enhance the function of the operation of the Board of Directors. The performance evaluation of the internal Board of Directors is carried out once a year, and the self-evaluation of directors and peer evaluation are conducted after the end of the year. The evaluation results are reviewed at the end of the first quarter and the results of the performance evaluation are submitted to the board of directors. At the same time, this report is used as a reference for directors' remuneration and nomination for renewal.</p> <p>(For the results of the evaluation, please refer to this annual report for details-Listed companies shall disclose the evaluation cycle and period, evaluation scope, method and evaluation content of the board's self-(or peer) evaluation, and fill in Schedule 2-(2) The implementation of the evaluation.)</p> <p>The performance evaluation of the external Board of Directors shall be conducted by an external professional</p> | In line with the "Practical Principle of Governance of Listed Companies".                               |

| Evaluation Contents                                                   | Operational Status |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Reasoning Behind the Differences in Code of Practice Between This Firm and Other TWSE/TPEX-Listed Firms |
|-----------------------------------------------------------------------|--------------------|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
|                                                                       | Yes                | No | Summary of Explanations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                         |
|                                                                       |                    |    | independent institution or a team of external experts and scholars at least once every three years, and the performance evaluation of the current year shall be conducted at the end of the year. The evaluation results for 2025 are disclosed in this annual report under the performance evaluation implementation of the Board of Directors, Audit Committee, Remuneration Committee, and Sustainability Committee.                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                         |
| D. Does the Company regularly evaluate the independence of the CPA's? | ✓                  |    | In accordance with Article 27 of the Practice on Corporate Governance, (AQIs), the company regularly evaluates the independence of CPAs. It refers to Article 47 of the Accounting Law and the Bulletin of Professional Ethics No. 10 "Integrity, Impartiality, Objectivity and Independence" to formulate the accountant review and evaluation form. As of the publication date of the annual report, the evaluation of the independence of the certified public accountants was reviewed and approved by the Audit Committee on July 8, 2025, and subsequently submitted to and approved by the Board of Directors. After evaluation, the Company determined that the two newly appointed certified public accountants met the requirements for independence and competence without concern.<br>The Company has also disclosed on its official website | In line with the "Practical Principle of Governance of Listed Companies".                               |

| Evaluation Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Operational Status |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Reasoning Behind the Differences in Code of Practice Between This Firm and Other TWSE/TPEX-Listed Firms |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Yes                | No | Summary of Explanations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                    |    | ( <a href="https://www.metatech.com.tw/tw/ir/directors">https://www.metatech.com.tw/tw/ir/directors</a> ) the assessment of the auditors' competence and independence based on the Audit Quality Indicators (AQIs).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                         |
| 4. Whether TWSE/TPEX listed companies have deployed appropriate numbers of suitable corporate governance personnel, and designated corporate governance directors responsible for corporate governance-related matters (including but not limited to providing directors, supervisors with information required to perform business, assisting directors, supervisors in complying with laws, handled matters related to meetings of the board of directors and shareholders' meeting on the basis of the laws, and prepared the minutes of the board of directors and shareholders' meetings, etc)? | ✓                  |    | The company established the position of Corporate Governance Supervisor on December 23, 2022. The Corporate Governance Supervisor is responsible for handling matters related to corporate governance and is appointed by the General Manager's Office of the Finance Department. The Corporate Governance Supervisor is responsible for providing real-time information to shareholders through the Market Observation Post System or the company's website. They are also required by law to provide the necessary information for directors to carry out their duties, assist directors in complying with laws and regulations, handle matters related to board of directors and shareholders' meetings in accordance with the law, prepare minutes of board of directors and shareholders' meetings, and assist the company in complying with laws and regulations related to the board of directors and shareholders' meetings. The Corporate Governance Supervisor provides directors with the necessary information for the execution of their duties and keeps them updated on the latest regulatory developments related to the company's operations to assist them in complying with laws and | In line with the "Practical Principle of Governance of Listed Companies".                               |

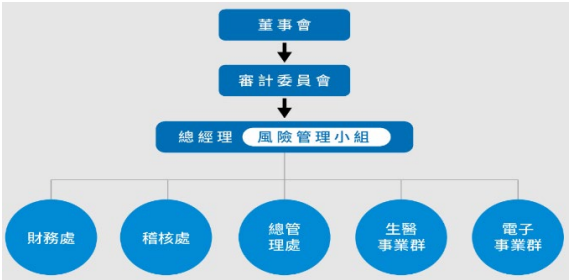
| Evaluation Contents                                                                                                                                                                                                                                                                                                                                                                    | Operational Status |    |                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                       |                                                                          | Reasoning Behind the Differences in Code of Practice Between This Firm and Other TWSE/TPEX-Listed Firms |                                                                           |                                                                                                                    |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----|
|                                                                                                                                                                                                                                                                                                                                                                                        | Yes                | No | Summary of Explanations                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                       |                                                                          |                                                                                                         |                                                                           |                                                                                                                    |     |
|                                                                                                                                                                                                                                                                                                                                                                                        |                    |    | regulations. The details of the Corporate Governance Officer's continuing education in 2025 are as follows:                                                                                                                                                                                                                                                   |                                                                                                                                                       |                                                                          |                                                                                                         |                                                                           |                                                                                                                    |     |
|                                                                                                                                                                                                                                                                                                                                                                                        |                    |    | Date                                                                                                                                                                                                                                                                                                                                                          | 2025.2.14                                                                                                                                             | 2025.2.21                                                                | 2025.5.20                                                                                               |                                                                           | 2025.5.23                                                                                                          | Hrs |
|                                                                                                                                                                                                                                                                                                                                                                                        |                    |    | Course Organizers                                                                                                                                                                                                                                                                                                                                             | Taiwan Corporate Governance Association                                                                                                               | Taiwan Corporate Governance Association                                  | Taiwan Corporate Governance Association                                                                 |                                                                           | Taiwan Corporate Governance Association                                                                            |     |
|                                                                                                                                                                                                                                                                                                                                                                                        |                    |    | Name                                                                                                                                                                                                                                                                                                                                                          | Introduction to Sustainability Information, Sustainability Standards, and Sustainability Reports for Listed Companies in Response to ESG Requirements | How Audit Committees Can Effectively Conduct Financial Statement Reviews | Practical Analysis of Sustainability Report Assurance                                                   |                                                                           | 【Professional Course for Corporate Governance Officers】Responsibilities and Roles of Corporate Governance Officers |     |
|                                                                                                                                                                                                                                                                                                                                                                                        |                    |    | Seminar                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                       |                                                                          |                                                                                                         |                                                                           |                                                                                                                    |     |
|                                                                                                                                                                                                                                                                                                                                                                                        |                    |    | Wen Yi                                                                                                                                                                                                                                                                                                                                                        | 3                                                                                                                                                     | 3                                                                        | 3                                                                                                       | 3                                                                         | 12                                                                                                                 |     |
| 5. Has the Company established channels of communication with stakeholders (including but not limited to shareholders, employees, clients, suppliers, etc.), and set up a designated area on the Company website to handle the issues of the stakeholders? Has the Company appropriately responded to the stakeholders regarding key corporate responsibility issues that affect them? | ✓                  |    | The company has a "Stakeholder Column" on the company's website, which provides the contact information by a dedicated person through E-mail. Please visit the company's official website for the communication channels of the company's stakeholders<br><a href="https://www.metatech.com.tw/ir/shareholder">https://www.metatech.com.tw/ir/shareholder</a> |                                                                                                                                                       |                                                                          |                                                                                                         | In line with the “Practical Principle of Governance of Listed Companies”. |                                                                                                                    |     |

| Evaluation Contents                                                                                                                                                                                                                                                                                 | Operational Status |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Reasoning Behind the Differences in Code of Practice Between This Firm and Other TWSE/TPEX-Listed Firms |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                     | Yes                | No | Summary of Explanations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                         |
| 6. Has the Company delegated a professional shareholder services agent to serve the shareholders?                                                                                                                                                                                                   | ✓                  |    | The Company has appointed Concord Securities Co.,Ltd. to handle matters related to the shareholders' meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | In line with the “Practical Principle of Governance of Listed Companies”.                               |
| 7. Disclosure of Information<br>A. Has the Company set up a website that discloses information on the Company’s financial affairs and corporate governance?                                                                                                                                         | ✓                  |    | In addition to entering the company's financial business and corporate governance information into the Market Observation Post System in accordance with regulations, the relevant information is also disclosed on the company's website.<br>Please visit the company's official website for information about the company's financial business and corporate governance.<br><a href="https://www.metatech.com.tw/ir/quarterly">https://www.metatech.com.tw/ir/quarterly</a><br><a href="https://www.metatech.com.tw/ir/directors">https://www.metatech.com.tw/ir/directors</a> | In line with the “Practical Principle of Governance of Listed Companies”.                               |
| B. Has the Company taken other measures to disclose its information (i.e., setting up an English website, appointing personnel to gather and disclose the Company’s information, implement a spokesperson system, uploading the whole process of the investor conference onto the Company website)? | ✓                  |    | The Company adopts other information disclosure methods:<br>1. The company has a public website (Chinese and English version of the website) and has a dedicated person responsible for maintenance.<br>2. Important information is announced at the Market Observation Post System.<br>3. The Company has a spokesperson and acting spokesperson                                                                                                                                                                                                                                | In line with the “Practical Principle of Governance of Listed Companies”.                               |

| Evaluation Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Operational Status |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                | Reasoning Behind the Differences in Code of Practice Between This Firm and Other TWSE/TPEX-Listed Firms |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Yes                | No | Summary of Explanations                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                    |    | system.<br>4. Place the legal person briefing process on the company's website.<br>For information disclosure regarding our company, please visit our official website.<br><a href="https://www.metatech.com.tw">https://www.metatech.com.tw</a><br><a href="https://www.metatech.com.tw/en">https://www.metatech.com.tw/en</a>                                                                                                                |                                                                                                         |
| C. Whether the Company announced and reported the annual financial report within two months after the end of the fiscal year, and announced and reported the first, second and third quarter financial reports and operation of each month in advance before the prescribed period ?                                                                                                                                                                                                                        |                    | ✓  | The Company submits its annual financial report within the specified time, and announces the first, second, and third quarter financial statements and operating conditions for each month in advance of the specified time limit.                                                                                                                                                                                                             | Stipulated and handled according to Article 36, Paragraph 2 of the Securities and Exchange Act          |
| 8. Does the Company have any other information that would assist in letting others learn more about the Company's corporate governance status (including but not limited to the rights and privileges of employees, concern toward staff, relationship with investors, relationship with suppliers, rights and privileges of stakeholders, pursuance of higher education by directors and supervisors, risk control policy and performance of risk measuring standards, performance of customer policy, the | ✓                  |    | 1. Employee rights and employee care: The Company has established an employee welfare committee to implement a retirement system in accordance with the Labor Standards Act, and appropriately plan the further education of employees, pay attention to labor relations, and ensure the rights and interests of employees. Human rights policies and regulations have been formulated and approved by the Board of Directors on May 14, 2021. | In line with the "Practical Principle of Governance of Listed Companies".                               |

| Evaluation Contents                                                        | Operational Status |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Reasoning Behind the Differences in Code of Practice Between This Firm and Other TWSE/TPEX-Listed Firms |
|----------------------------------------------------------------------------|--------------------|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
|                                                                            | Yes                | No | Summary of Explanations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                         |
| Company taking out liability insurance for the directors and supervisors)? |                    |    | <p>For employee rights and employee care issues regarding our company, please visit our official website.<br/> <a href="https://www.metatech.com.tw/tw/ir/employee">https://www.metatech.com.tw/tw/ir/employee</a></p> <p>2. Investor relations: The Company discloses the relevant information about the company in accordance with regulations to protect the basic rights and interests of investors and fulfill the company's responsibilities to shareholders.<br/> For investor relations issues regarding our company, please visit our official website.<br/> <a href="https://www.metatech.com.tw/tw/ir/shareholder">https://www.metatech.com.tw/tw/ir/shareholder</a></p> <p>3. Supplier relationship: The Company's business department jointly manages matters related to suppliers.<br/> For supplier relationship issues regarding our company, please visit our official website.<br/> <a href="https://www.metatech.com.tw/tw/ir/stockholder">https://www.metatech.com.tw/tw/ir/stockholder</a></p> <p>4. Rights of stakeholders: The Company is responsible for the rights of stakeholders. For stakeholder issues regarding our company, please visit our official website.<br/> <a href="https://www.metatech.com.tw/tw/ir/stockholder">https://www.metatech.com.tw/tw/ir/stockholder</a></p> <p>5. The situation of directors and independent directors for further education: The directors and independent directors of the company have regular further education and declare the public information observatories in accordance with</p> |                                                                                                         |

| Evaluation Contents | Operational Status |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Reasoning Behind the Differences in Code of Practice Between This Firm and Other TWSE/TPEX-Listed Firms |
|---------------------|--------------------|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
|                     | Yes                | No | Summary of Explanations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                         |
|                     |                    |    | <p>regulations.</p> <p>6. Implementation of risk management and risk measurement standards: The company's "Risk Management Policy and Procedures" was formulated in 2022 and approved by the board of directors as the company's highest guiding principle for risk management. Its content covers management objectives, organizational structure, risk management scope, authority and responsibility, and risk management procedures, etc. The risk management team conducts risk factor identification on a regular or irregular basis each year, referring to the latest developments in internal auditing and regulatory requirements to identify relevant risks, monitor potential risks and implement preventive measures to strengthen risk management and control various risks arising from business activities within acceptable limits. Organizational Structure:</p> |                                                                                                         |

| Evaluation Contents | Operational Status |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Reasoning Behind the Differences in Code of Practice Between This Firm and Other TWSE/TPEX-Listed Firms |
|---------------------|--------------------|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
|                     | Yes                | No | Summary of Explanations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                         |
|                     |                    |    |  <p>For more information on risk management issues, please visit our website.<br/> <a href="https://www.metatech.com.tw/tw/ir/rm">https://www.metatech.com.tw/tw/ir/rm</a></p> <p>7. Implementation of customer policies: The company's business departments jointly manage customer-related affairs.</p> <p>8. When the company purchases the liability insurance for directors and independent directors: The Company has insured liability insurance for all directors and important employees. The insurance period is from October 2025 to October 2026, with amount of USD10,000,000.</p> |                                                                                                         |

| Evaluation Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Operational Status |    |                         | Reasoning Behind the Differences in Code of Practice Between This Firm and Other TWSE/TPEX-Listed Firms |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----|-------------------------|---------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Yes                | No | Summary of Explanations |                                                                                                         |
| 9. Please provide details regarding improvements made based recommendations listed in the most recent year’s assessment from the Corporate Governance Center, Taiwan Stock Exchange Co., Ltd. If the changes have not yet been made, please provide a list of matters to be improved and the corresponding measures. (N/A for companies not assessed):<br>The company's 11th corporate governance ranking is 6%~20% within the listed companies. During the period, the English version of the annual report is uploaded, the independence of certified public accountants is evaluated, and the evaluation procedures are disclosed in detail in the annual report. The appointment and removal of internal auditors, evaluation, and remuneration have been submitted to the Board of Directors or signed by the audit supervisor to the chairman for approval. And on the company's website to strengthen the disclosure of the implementation of the resolutions of the previous year's annual general meeting. Our company has also vigorously promoted the integrity management policy, formulated procedures for reporting illegal, unethical or dishonest behavior, and established a reporting system for violations of business ethics on the company's website. In order to fulfill the company's corporate social responsibility, the company has prepared a corporate social responsibility report (which has been renamed the Sustainable Development Report) for seven consecutive years. And at the 13th meeting of the 8th Board of Directors (2020.11.06), the performance evaluation for the Board of Directors and functional committees has been formulated. The method stipulates that the evaluation should be conducted by an external professional independent institution or a team of external experts and scholars at least once every three years (This year is the year that the evaluation was conducted by internal evaluation, for the evaluation results regarding the company, please refer to the performance evaluation for the Board of Directors and functional committees in this annual report). The company has started to implement it in the current year, and at the end of March 2026, it will report the performance evaluation of the 2025 Board of Directors in the public information reporting system. For the parts that have not been improved, such as whether the company's financial report is approved by the Board of Directors or submitted to the Board of Directors in 7 days before the announcement deadline, and whether the financial report is announced within 1 day after the adoption date or the submission date, whether the company's annual report discloses the link between performance evaluation and remuneration of directors and managers, regularly report to the Board of Directors on communication with stakeholders, establish a succession plan for members of the Board of Directors and major management, and disclose its operation status on the company website or annual report etc., the company implements it as priority. |                    |    |                         |                                                                                                         |

(4) The Remuneration Committee established by the Company, and the status of its organization, duties and operations:

1. Information on the Members of the Remuneration Committee

Apr 30, 2026

| <div>Condition</div> <div>Title</div> <div>Name</div> |               | Professional Qualification and Experience                                          | Independence Information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Number of Other Public Companies Concurrently Serving as a Member of Remuneration Committee |
|-------------------------------------------------------|---------------|------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Independent (convener)                                | Lin, Tsai-Fu  | Please refer to the directors' information in this annual report (Chapter 1 and 2) | Have not served as a director, supervisor or employee of the company and its affiliated companies; the number and proportion of shares held by relatives within the company (or in the name of others) such as oneself, spouse, second degree of relatives or others are 0; have not served as a director, supervisor or employee of a company with a specific relationship with the company; No obtainment of any remuneration for providing the company or its affiliated companies in the business, legal, financial, accounting and other services in the last 2 years. | NA                                                                                          |
| Independent director                                  | Wang, Wen-Zhu | Please refer to the directors' information in this annual report (Chapter 1 and 2) | Have not served as a director, supervisor or employee of the company and its affiliated companies; the number and proportion of shares held by relatives within the company (or in the name of others) such as oneself, spouse, second degree of relatives or others are 0; have not served as a director, supervisor or employee of a company with a specific relationship with the company; No obtainment of any remuneration for providing the company or its affiliated companies in the business, legal, financial, accounting and other services in the last 2 years. | NA                                                                                          |

|                      |                  |                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |    |
|----------------------|------------------|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| Independent director | Yang, Shih-Chieh | Please refer to the directors' information in this annual report (Chapter 1 and 2) | Have not served as a director, supervisor or employee of the company and its affiliated companies; the number and proportion of shares held by relatives within the company (or in the name of others) such as oneself, spouse, second degree of relatives or others are 0; have not served as a director, supervisor or employee of a company with a specific relationship with the company; No obtain any remuneration for providing the company or its affiliated companies in the business, legal, financial, accounting and other services in the last 2 years. | NA |
|----------------------|------------------|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|

Note: The term of the 6th Remuneration Committee is from June 27, 2024, to June 26, 2027.

2. Information on the operation of the Remuneration Committee:

The company's board of directors approved the establishment of a remuneration committee on December 15, 2011 to assist the Board of directors in implementing and evaluating the company's overall remuneration and welfare policies, as well as the remuneration of managers.

(1) There are 3 members of the company's remuneration committee.

(2) Term of office for the 6<sup>th</sup> Committee: Jun. 27, 2024 to Jun. 26, 2027.

From 2025 to Mar 12, 2026, the Remuneration Committee has held 3 meetings (A). The qualifications and attendance of the members are as follows:

| Title                           | Name             | Times of Attendance in Person[B] | Times of Attendance by Proxy | Actual Attendance Ratio (%) [B/A] | Remarks |
|---------------------------------|------------------|----------------------------------|------------------------------|-----------------------------------|---------|
| Independent director (convener) | Lin, Tsai-Fu     | 3                                | —                            | 100%                              |         |
| Independent director            | Wang, Wen-Zhu    | 3                                | —                            | 100%                              |         |
| Independent director            | Yang, Shih-Chieh | 3                                | —                            | 100%                              |         |

Other matters to be recorded :

- A. If the Board of Directors refuses to adopt or revise suggestions from the Remuneration Committee, the details of the meeting date, session number, proposal content, results of voting by the Board of Directors, and actions taken by the Company in response to the opinions of the members of the Remuneration Committee should be listed (i.e., if the Board of Directors approved a Remuneration structure that is better than that suggested by the Remuneration Committee, the circumstance of discrepancy and reasoning should be clearly stated) : None.
- B. If members of the Remuneration Committee object to or abstain from voting from resolutions of the Remuneration Committee, and there is a record or written declaration regarding said objection or abstention, the details of the meeting date, session number, proposal content, all the opinions of the committee members, and actions taken in response to the opinions of the members of the Remuneration Committee should be listed :

| Remuneration Committee    | Date       | Content of Motion                                                                                   | Members' opinion | Resolution                | The Company's handling of the Remuneration Committee's opinions |
|---------------------------|------------|-----------------------------------------------------------------------------------------------------|------------------|---------------------------|-----------------------------------------------------------------|
| 6th Committee 4th Meeting | 2025.05.08 | 2024 Employee remuneration (bonus) distribution status                                              | None.            | Passed without objection. | Not applicable                                                  |
|                           |            | 2024 Directors and Independent Directors remuneration distribution and director remuneration policy | None.            | Passed without objection. | Not applicable                                                  |
|                           |            | Proposal to define the scope of the Company's "frontline employees"                                 | None.            | Passed without objection. | Not applicable                                                  |
| 6th Committee 5th Meeting | 2025.07.08 | It is proposed to reassign Mr. Cho Meng-Ching, Manager of the Finance                               | None.            | Passed without objection. | Not applicable                                                  |

|                              |            |                                                                                                                                                                                                                          |       |                           |                |
|------------------------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|---------------------------|----------------|
|                              |            | Department, to serve as the Company's Head of Internal Audit.                                                                                                                                                            |       |                           |                |
|                              |            | It is proposed to appoint Mr. Shen Meng-Fan as the Company's Chief Financial Officer and Acting Spokesperson, and to promote him to the position of Associate Vice President.                                            | None. | Passed without objection. | Not applicable |
| 6th Committee<br>6th Meeting | 2025.12.30 | Proposal for the 2025 year-end bonus distribution policy.                                                                                                                                                                | None. | Passed without objection. | Not applicable |
|                              |            | Proposal for the distribution of 2025 year-end bonuses to managerial officers.                                                                                                                                           | None. | Passed without objection. | Not applicable |
|                              |            | It is proposed to promote Mr. Sun Tzu-Lung, Deputy Director of the Digital Technology Division, to the position of Director, with a corresponding salary adjustment.                                                     | None. | Passed without objection. | Not applicable |
|                              |            | It is proposed to promote Ms. Ting Chao-Tung, Director of the GMP Cell Manufacturing Center, to the position of Deputy Chief Executive Officer of the Biomedical Business Group, with a corresponding salary adjustment. | None. | Passed without objection. | Not applicable |

C. The organizational powers and responsibilities of the Remuneration Committee are as follows:

1. Formulate and regularly review the policies, systems, standards and structures for the performance evaluation and remuneration of directors and managers.
2. Regularly evaluate and formulate the remuneration of directors and managers. When performing the functions and powers of the preceding paragraph, the committee shall do so in accordance with the following principles:
  - (1) The performance evaluation and remuneration of directors and managers shall refer to the usual level of payment in the industry, and consider the rationality of the connection with personal performance, company operating performance and future risks.
  - (2) Directors and managers shall not be guided to engage in behaviors that exceed the company's risk appetite in order to pursue the remuneration.
3. The proportion of remuneration paid to directors and senior managers for short-term performance and the payment time of some changes in remuneration shall be determined based on the characteristics of the industry and the nature of the company's business. The remuneration referred to in the preceding paragraph includes the cash remuneration, stock options, dividends into shares, retirement benefits or severance payments, various allowances and other measures with substantial rewards; its scope shall be consistent with the remuneration of relevant directors and managers in the publication of the company's annual reports.

3. Information on the membership and operation of the Nomination Committee  
The Company has not established a nomination committee.

(5)Implementation of sustainable development promotion and “Discrepancy and Reason for Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”

| Contents of evaluation                                                                                                                                                                                                                                                                                                                                                                                                             | Operational Status (Note 1) |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Status on discrepancy and reasons in relation to the Sustainable Development Best Practice Principles of TWSE/TPEX-listed companies |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                    | Yes                         | No | Description in Summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                     |
| 1. Does the company establish a governance structure to promote the sustainable development, set up a special (part-time) group to promote sustainable development, have the senior managers, who are authorized by the board of directors, to conduct, and have the Board of Directors to supervise the situation?<br>(The TWSE/TPEX listed companies should report the implementation status, not for compliance or explanation) |                             |    | <p>The Company has set a Sustainable Development Committee through the Board of Directors on May 11, 2023.<br/>General administration divisionand the Board of Directors authorizes the senior management to handle it.</p>  <p>At present, the Sustainability Officer is responsible for the planning and review of strategies and systems related to sustainable development, social responsibility, and integrity management. The governance structure includes</p> | In line with the requirements of “Practical Principle for Sustainable Development for Listed Company”.                              |

|                        |            |                                                                                                                                                                      | <p>the senior management authorized by the Board of Directors, and the sustainable development indicators, relevant risk policies, response strategies, and the risks and opportunities of the four core elements in the Task Force on Climate-related Financial Disclosures (TCFD) framework were jointly assessed and reviewed by managers of each department. The result should be reported to the Board of Directors by the manager of corporate governance. We have reported to the Board of Directors. During the year, the Sustainable Development Committee reported the following matters to the Board of Directors:</p>                                                                 |                    |      |                 |                                                |                        |            |                                                                                                                                                                      |                          |                        |            |                                                                                                                                                                      |                          |  |
|------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------|-----------------|------------------------------------------------|------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--|
|                        |            |                                                                                                                                                                      | <table><tr><th>Board of Directors</th><th>Date</th><th>Reporting Items</th><th>Supervision from Board of Directors situations</th></tr><tr><td>10th Board 6th Meeting</td><td>2025.05.08</td><td>Report on the greenhouse gas inventory and verification schedule plan for the Company's consolidated subsidiaries included in the consolidated financial statements.</td><td>Directors are well aware</td></tr><tr><td>10th Board 9th Meeting</td><td>2025.08.12</td><td>Report on the greenhouse gas inventory and verification schedule plan for the Company's consolidated subsidiaries included in the consolidated financial statements.</td><td>Directors are well aware</td></tr></table> | Board of Directors | Date | Reporting Items | Supervision from Board of Directors situations | 10th Board 6th Meeting | 2025.05.08 | Report on the greenhouse gas inventory and verification schedule plan for the Company's consolidated subsidiaries included in the consolidated financial statements. | Directors are well aware | 10th Board 9th Meeting | 2025.08.12 | Report on the greenhouse gas inventory and verification schedule plan for the Company's consolidated subsidiaries included in the consolidated financial statements. | Directors are well aware |  |
| Board of Directors     | Date       | Reporting Items                                                                                                                                                      | Supervision from Board of Directors situations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                    |      |                 |                                                |                        |            |                                                                                                                                                                      |                          |                        |            |                                                                                                                                                                      |                          |  |
| 10th Board 6th Meeting | 2025.05.08 | Report on the greenhouse gas inventory and verification schedule plan for the Company's consolidated subsidiaries included in the consolidated financial statements. | Directors are well aware                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                    |      |                 |                                                |                        |            |                                                                                                                                                                      |                          |                        |            |                                                                                                                                                                      |                          |  |
| 10th Board 9th Meeting | 2025.08.12 | Report on the greenhouse gas inventory and verification schedule plan for the Company's consolidated subsidiaries included in the consolidated financial statements. | Directors are well aware                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                    |      |                 |                                                |                        |            |                                                                                                                                                                      |                          |                        |            |                                                                                                                                                                      |                          |  |

|  |  |  |                         |            |                                                                                                                                                                      |                                                                                                                                              |  |
|--|--|--|-------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--|
|  |  |  |                         |            | Submission of the 2024 Sustainability Report (prepared in 2025).                                                                                                     | After the chairperson consulted all attending directors, the report was approved as proposed with no additional comments from the directors. |  |
|  |  |  | 10th Board 10th Meeting | 2025.11.11 | Report on the greenhouse gas inventory and verification schedule plan for the Company's consolidated subsidiaries included in the consolidated financial statements. | Directors are well aware                                                                                                                     |  |
|  |  |  |                         |            | Proposal to amend certain provisions of the Company's "Sustainable Development Best Practice Principles."                                                            | After the chairperson consulted all attending directors, the report was approved as proposed with no additional comments from the directors. |  |
|  |  |  | 10th Board 11th Meeting | 2025.12.30 | Proposal regarding the "Material Sustainability Topics" for the 2025 Sustainability Report.                                                                          | After the chairperson consulted all attending directors, the report was                                                                      |  |

|                                                                                                                                                                                                                                                                                                                                                                                 |   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |                                                                      |                                                                                                        |
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|                                                                                                                                                                                                                                                                                                                                                                                 |   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  | approved as proposed with no additional comments from the directors. |                                                                                                        |
| 2. Whether the Company has conducted risk assessments of environmental, social and corporate governance issues related to its operations in accordance with the materiality principles, and formulated relevant risk management policies or strategies? (note 2)<br>(The TWSE/TPEX listed companies should report the implementation status, not for compliance or explanation) | ✓ |  | <p>The company has approved the risk management policy and procedures by the board of directors on January 10, 2020 and conducted a risk assessment of environmental, social and corporate governance issues related to the company's operations in accordance with the principle of materiality, and completed the Sustainability Report in 2025. The implementation and website index areas follows:<br/> <a href="https://www.metatech.com.tw/ir/csr">https://www.metatech.com.tw/ir/csr</a></p> <ul style="list-style-type: none"> <li>Environment - Environmental Protection and Ecological Conservation: The electronics department of the company is purely for sale and has no production activities, and will not produce harmful environmental factors such as air, water, waste, poison, and noise that affect the environment; The biomedical department is still in the stage of small-scale production, and the amount of harmful environmental factors produced is still quite small. However, we still continue to reduce the environmental impact of living and working. MetaTech commits to complying with various environmental regulations and requirements promulgated by the central and local competent authorities as the most basic principle in the operation process, and is committed to improving energy</li> </ul> |  |  |                                                                      | In line with the requirements of “Practical Principle for Sustainable Development for Listed Company”. |

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|  |  |  | <p>efficiency, reducing greenhouse gas emissions, and reducing waste generated during operations with the concept of source reduction and recyclable resources, and continue to improve various environmental performances such as operation and management, and accurately implement the responsibility of environmental maintenance to intergrowth and co-prosperity with the earth. MetaTech future plans for short-term, mid- and long-term energy-saving and carbon-reduction goals and plans, are as follows:</p> <p>Short-term goal: Continuously monitor the energy consumption and greenhouse gas emissions of operating activities, and build employees' awareness of energy conservation and carbon reduction.</p> <p>Mid-term goal: refer to the international standard ISO 14064 1 Greenhouse gas inventory and reduction standard management to manage MetaTech's greenhouse gases.</p> <p>Long-term goal: develop a sustainable energy-saving and carbon-reduction mechanism suitable for MetaTech operations.</p> <ul style="list-style-type: none"> <li>• Society</li> </ul> <p>1. Occupational safety</p> <p>The company complies with the Labor Standards Law and respects the principles of internationally recognized basic labor human rights, and establishes management methods to protect the legitimate rights and interests of employees and non-discriminatory treatment in employment</p> |  |
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|  |  | <p>policies. The company has a clear and effective reward and punishment system including employee assessment, education and training, year-end bonus distribution, work rules, etc. MetaTech pays attention to the voice of employees. In order to maintain harmonious labor relations, promote labor-management cooperation, and take employee rights into consideration, not only do employers and employees meet regularly, but the employees can also report to the relevant department through emails and the reporting system set up by the company, so that employees can speak freely and their rights and interests are protected.</p> <p>2. Product Safety</p> <p>Electronics department: The company and its subsidiaries are distributors of electronic components, mainly acting as agents and distributors of European and American brands. The products include communication products, connectors, and consumer products, so it is just purely for sale and has no production activities, which will not produce harmful environmental factors such as air, water, waste, poison, and noise that affect the environment. With the main brands Samtec, Everspin, etc. that the Company distributes as an agent, its market share is stable, the Company and its subsidiaries are actively developing agent brands for products in various application fields, which will facilitate an increase in the market share of the industry in the future.</p> <p>Biomedical Department: The company complies with environmental regulations and relevant</p> |  |
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|  |  | <p>international standards, properly protects the natural environment, and takes into account the goal of environmental sustainability when implementing business activities. Therefore, all laboratories are built based on a GMP laboratory standard to comply with ISO 17025 laboratory certification specifications. In addition, the Company has implemented the technology and clinical application of Japan's CellSeed Company in the development of Taiwan's biotechnology. The main development project of the plan is the esophagus and cartilage repair, and the development of other organs and tissues have entered preclinical trials and can be used as new development projects in the future. We will cooperate with academic institutions such as colleges and universities and their affiliated hospitals, such as National Taiwan University Hospital, E-Da Hospital, Taipei Medical University Hospital to establish a cooperation strategy for co-development, conduct the R&amp;D Test in the early stage, and introduce the market in the later stage to carry out the product sales and cooperation and strengthen the company's competitive niche.</p> <ul style="list-style-type: none"> <li>• Corporate Governance - Social economy and Legal Compliance:</li> </ul> <p>As a member of society, the Company deeply understands that what we take from society should also give back to society. Therefore, in order to promote corporate sustainable operation and practice social responsibility, MetaTech is committed to achieving a balance in the promotion</p> |  |
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|                                                                                                                                                                        |   |  | <p>of the economy, environmental protection, and social participation. In 2017, the 14th meeting of the 7th session of the board of directors passed the "Corporate Social Responsibility Best Practice Principles" which focus on the economic, environmental, and social issues arising from operating activities that shall be planned and promoted by Mega Tech's General administration division and reported to the Board of Directors to contribute to all members of the company can work together to promote and implement corporate social responsibility related matters. At the 17th meeting of the 9th Board of Directors (2023.11.9), the Company reported to the Board of Directors on the risk assessment of environmental, social and corporate governance issues related to the Company's operations, project evaluation (business secret), and the Board of Directors had no other comments.</p> <p>The Company resolved to approve the "Sustainability Major Topics" of the 2025 Sustainability Report at the 10th Term, 11th Board Meeting held on December 30, 2025.</p> |                                                                                                               |
| <p>3. Issues of Environment</p> <p>A. Has the Company established appropriate systems for environmental management based on the characteristics of its operations?</p> | ✓ |  | <p>The company establishes a suitable environmental management system according to the nature of its operating activities. The environmental management unit or personnel shall promote and maintain the environmental management-related systems, and organize the environmental education courses for management and employees.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>In line with the requirements of "Practical Principle for Sustainable Development for Listed Company".</p> |
| <p>B. Is the company committed to improving the energy efficiency and using the recycled materials that have less loading on the environment?</p>                      | ✓ |  | <p>In order to improve the efficiency of the utilization of various resources, the company properly and sustainably uses the water resources and formulates the relevant management procedures.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p>In line with the requirements of "Practical Principle for Sustainable Development for Listed Company".</p> |

|                                                                                                                                                                                                                                                                                                    |                                     |  | Meanwhile, it plans to build and strengthen the relevant environmental protection facilities to avoid polluting water, air and land; the Company does the best to reduce the adverse effects on human health and the environment, and adopt the best feasible pollution prevention and control technology measures.                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                        |                                     |      |         |      |         |                                                                                                        |
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| C. Whether the Company have assessed the current and future potential risks and opportunities of climate change to the Company, and adopted measures to respond to climate-related issues?                                                                                                         | ✓                                   |  | The Company pays attention to the impact of climate change on its operating activities, and based on the operating conditions and greenhouse gas inventory results, formulates the company's energy-saving, carbon-reducing and greenhouse gas reduction strategies to reduce the impact of the company's operations on the natural environment. The status of the greenhouse gas inventory and verification schedule program processing was reported to the Board of Directors on 2025/03/11, 05/08. 08/12, 11/11 and 2026/03/12, 05/11 during the year.                                                                                                                                                                                           | In line with the requirements of “Practical Principle for Sustainable Development for Listed Company”. |                                     |      |         |      |         |                                                                                                        |
| D. Whether the Company counted the gas emissions of greenhouse, water consumption and total weight of waste in the past two years, and whether the Company formulated policies on energy saving and carbon reduction, reduction of greenhouse gas and water consumption or other waste management? | ✓                                   |  | <div> The Company tracks its historical water consumption and total waste generation, and has established policies for greenhouse gas reduction, water conservation, and other waste management practices. The Company continuously monitors air-conditioning temperature controls in its operating sites and offices and has installed energy-saving control systems to improve energy efficiency, with the aim of achieving energy conservation and carbon reduction goals. 1. Greenhouse Gas Inventory Information <table> <tr> <th>Year</th> <th>Total Electricity Consumption (MWH)</th> </tr> <tr> <td>2023</td> <td>922,214</td> </tr> <tr> <td>2024</td> <td>916,359</td> </tr> </table> The Company has implemented various energy- </div> | Year                                                                                                   | Total Electricity Consumption (MWH) | 2023 | 922,214 | 2024 | 916,359 | In line with the requirements of “Practical Principle for Sustainable Development for Listed Company”. |
| Year                                                                                                                                                                                                                                                                                               | Total Electricity Consumption (MWH) |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                        |                                     |      |         |      |         |                                                                                                        |
| 2023                                                                                                                                                                                                                                                                                               | 922,214                             |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                        |                                     |      |         |      |         |                                                                                                        |
| 2024                                                                                                                                                                                                                                                                                               | 916,359                             |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                        |                                     |      |         |      |         |                                                                                                        |

|      |                                                | <p>saving measures and adopted equipment with energy-efficient designs to reduce energy consumption. In addition, electricity-saving plans have been established to further reduce power usage and optimize energy efficiency.</p> <p>2. Water Consumption</p> <table><tr><th>Year</th><th>Total Water Consumption (thousand metric tons)</th></tr><tr><td>2023</td><td>923</td></tr><tr><td>2024</td><td>982</td></tr></table> <p>In addition to promoting water conservation awareness among employees, the building management committee has introduced various water-saving facilities, including water-efficient faucets and dual-flush toilets, in order to conserve and effectively utilize water resources.</p> <p>Regarding wastewater management, MetaTech was determined by the local competent authority, following written review procedures, to be an enterprise “temporarily exempt from regulatory control,” and no wastewater pollution incidents have occurred.</p> <p>3. Other Waste Management</p> <table><tr><th>Year</th><th>Hazardous Industrial Waste (metric tons)</th><th>General Industrial Waste (metric tons)</th></tr><tr><td>2023</td><td>3,521.96</td><td>---</td></tr><tr><td>2024</td><td>3,036.90</td><td>---</td></tr></table> <p>Personnel at the MetaTech Biomedical laboratory follow the established “Waste Disposal Operation Guidelines.” Dedicated refrigerators are provided for the storage of biomedical waste, where hazardous medical waste generated during</p> | Year | Total Water Consumption (thousand metric tons) | 2023 | 923 | 2024 | 982 | Year | Hazardous Industrial Waste (metric tons) | General Industrial Waste (metric tons) | 2023 | 3,521.96 | --- | 2024 | 3,036.90 | --- |  |
|------|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------------------------------------------------|------|-----|------|-----|------|------------------------------------------|----------------------------------------|------|----------|-----|------|----------|-----|--|
| Year | Total Water Consumption (thousand metric tons) |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |      |                                                |      |     |      |     |      |                                          |                                        |      |          |     |      |          |     |  |
| 2023 | 923                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |      |                                                |      |     |      |     |      |                                          |                                        |      |          |     |      |          |     |  |
| 2024 | 982                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |      |                                                |      |     |      |     |      |                                          |                                        |      |          |     |      |          |     |  |
| Year | Hazardous Industrial Waste (metric tons)       | General Industrial Waste (metric tons)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |      |                                                |      |     |      |     |      |                                          |                                        |      |          |     |      |          |     |  |
| 2023 | 3,521.96                                       | ---                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |                                                |      |     |      |     |      |                                          |                                        |      |          |     |      |          |     |  |
| 2024 | 3,036.90                                       | ---                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |                                                |      |     |      |     |      |                                          |                                        |      |          |     |      |          |     |  |

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|                                                                                                                                                                                                                                                   |   |  | laboratory procedures is temporarily stored. Temperatures are inspected daily by designated personnel. In addition, qualified hazardous industrial waste collection and treatment contractors approved by the Environmental Protection Administration of the Executive Yuan are commissioned on a weekly basis to collect and properly dispose of such waste through incineration.<br>Website Reference:<br><a href="https://www.metatech.com.tw/ir/csr">https://www.metatech.com.tw/ir/csr</a>                                                                                                                                       |                                                                                                        |
| 4. Social Issues<br>A. Has the Company established management policies and procedures based on relevant laws and the International Bill of Human Rights?                                                                                          | ✓ |  | The Company is committed to safeguarding the basic human rights of its employees and creating an environment where human rights are fully guaranteed. In accordance with the United Nations "Universal Declaration of Human Rights", "Global Covenant", "International Labor Organization Convention" and other international human rights conventions, the "Human Rights Policies and Regulations of MetaTech (AP) Inc" have been specially formulated and approved by the resolution of the Board of Directors on May 14, 2021, so that both internal and external members of the company can be treated with fairness and dignity. | In line with the requirements of "Practical Principle for Sustainable Development for Listed Company". |
| B. Whether the Company have formulated and implemented reasonable employee benefits measures (including salary, leave and other benefits, etc.), and appropriately reflect the operating performance or results on the Remuneration of employees? | ✓ |  | The company has formulated the reasonable employee welfare measures and appropriately reflected the business performance in employee Remuneration, such as the distribution of performance bonuses and year-end bonuses.                                                                                                                                                                                                                                                                                                                                                                                                              | In line with the requirements of "Practical Principle for Sustainable Development for Listed Company". |
| C. Has the Company provided employees with a safe and healthy working environment in addition to regularly providing education to the employees                                                                                                   | ✓ |  | The Company regularly conducts the safety and health education and publicity, and reviewed the procedure for complaints and disciplinary to                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | In line with the requirements of "Practical Principle for Sustainable Development for                  |

|                                                                                                                                                                                                                                                                                                                              |   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                        |
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| regarding safety and health?                                                                                                                                                                                                                                                                                                 |   |  | prevent and control the sexual harassment in the workplace on 2022.03.03. The Company has formulated measures to protect the working environment of employees and the personal safety of employees. The company has completed that all employees should receive at least 3 hours of general safety and health education every 3 years before 2021.10.15. according to Article 17 of the "Occupational Safety and Health Education and Training Rules". Please go to the company's official website for the protection measures of the working environment and the personal safety of employees<br><a href="https://www.metatech.com.tw/tw/ir/employee">https://www.metatech.com.tw/tw/ir/employee</a> | Listed Company”.                                                                                       |
| D. Has the Company established occupational competence training programs for the employees?                                                                                                                                                                                                                                  | ✓ |  | The Company has formulated the management measure of on-the-job training of employees on June 19, 2018. Employees can submit applications for further training subsidies for educational courses according to the measure and encourage employees to participate in external training to facilitate their career development and provide external course training according to the needs of employees.<br>Website index:<br><a href="https://www.metatech.com.tw/tw/ir/employee">https://www.metatech.com.tw/tw/ir/employee</a>                                                                                                                                                                       | In line with the requirements of “Practical Principle for Sustainable Development for Listed Company”. |
| E. Regarding topics like the customer health and safety, the customer privacy, the marketing and labeling of products and services, does the company comply with relevant regulations and international standards, and formulate relevant policies and complaint procedures to protect the rights of consumers or customers? | ✓ |  | The company implements a close relationship with customers, including the customer health and safety, customer privacy, after-sales customer service and maintenance, and follows the relevant regulations and international standards. Please visit the company's official website for the company's complaint channels<br><a href="https://www.metatech.com.tw/tw/c">https://www.metatech.com.tw/tw/c</a>                                                                                                                                                                                                                                                                                           | In line with the requirements of “Practical Principle for Sustainable Development for Listed Company”. |

|                                                                                                                                                                                                                                                                                                                                                                           |   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                        |
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|                                                                                                                                                                                                                                                                                                                                                                           |   |  | ontact/ethicalreport                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                        |
| F. Whether the Company has formulated a supplier management policy which requires suppliers to comply with the relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and how their implementation is.                                                                                                         | ✓ |  | <p>The Company has established Standard Operating Procedures for Supplier Qualification and Approval and complies with applicable laws and regulations to safeguard the legitimate rights and interests of employees. Suppliers are also required to respect internationally recognized fundamental labor and human rights principles.</p> <p>In addition, the Company conducts regular supplier evaluations every six months, covering aspects such as quality, delivery performance, and service.</p> <p>With respect to environmental protection, all products manufactured and raw materials procured in 2025 were free from materials sourced from regions associated with forced labor. The Company also does not procure conflict minerals and ensures that purchased materials are free from hazardous substances.</p> | In line with the requirements of “Practical Principle for Sustainable Development for Listed Company”. |
| <p>5. Whether the Company referred to the reporting standards or guidelines which are accepted internationally for compiling reports which disclosed the non-financial information of the Company, such as the sustainability report.</p> <p>Whether the previous report obtained the assurance or verification statement of a verification unit from the third party</p> | ✓ |  | <p>The Company has conducted a risk assessment of environmental, social and corporate governance issues related to the company's operations in accordance with the principle of materiality, and completed the Sustainability Report for seven consecutive years. The website index is as follows:</p> <p><a href="https://www.metatech.com.tw/ir/csr">https://www.metatech.com.tw/ir/csr</a></p> <p>At present, although the assurance or guarantee opinions of third-party verification units have not been obtained, efforts are also being made in this direction.</p>                                                                                                                                                                                                                                                     | In line with the requirements of “Practical Principle for Sustainable Development for Listed Company”. |
| 6. if the Company has established its own “Sustainable Development Best Practice Principles”, its operations and differences with the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” shall be described:                                                                                                                               |   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                        |

In order to practice the sustainable development of enterprises and promote economic, environmental and social progress and the goal of sustainable development, the company has formulated the "Practice for Sustainable Development" with reference to the "Practice for Sustainable Development of Listed Companies" jointly formulated by the Taiwan Stock and the Securities Exchange of the Republic of China. The Company implements the corporate governance, develops a sustainable environment, maintains social welfare, strengthens the corporate social responsibility information disclosure, and operates on the ground in accordance with the procedure. At present, the operation results are good, but the Company has not obtained the assurance or guarantee of a third party. The Company will strive to improve.

7. Other Information Important to Helping Understand the Status and Operations of implementation status of sustainable development:

- (1) Environmental protection work: The Company is purely in the trading industry and has no production activities so would not affect the production of harmful environmental factors such as air, water, waste, poison, and noise in the environment. However, the office is still continuously reduced the environmental impact caused to the life. The photocopy paper currently used in the office is mainly recycled paper with environmental certification marks, and colleagues are promoted to use recycled photocopy paper for photocopying. In addition, the Company's internal envelope reuse is implemented to save paper resources. The Company promotes the thorough implementation of garbage classification and sets up the resource recycling offices for environmental protection. Our company implements lights out during lunch breaks to allow employees to take a full rest, to take care of their physical and mental health, and to save on electricity costs.
- (2) Social contribution: The Company adheres to the philosophy of "taking from society and giving back to society." On March 19, 2025, it initiated a blood donation campaign, rallying colleagues from various companies within the park to participate together. While pursuing the goal of sustainable corporate management, MetaTech (AP) Inc actively supports education and technology research and development through tangible actions. The Company also provides donations and assistance to disadvantaged groups to support their learning. It hopes to set an example and, through participation in various public welfare activities, connect internal employees and extend its impact to the broader society, encouraging more people to care about and contribute to social welfare. Please refer to the website below for details of the projects sponsored by the company: <https://www.metatech.com.tw/ir/csr>
- (3) Social services: To create sustainable value for the environment and society, the Company organized a family movie event for the Keelung Family Support Center on August 23, 2025, extending the Company's positive influence to individuals and providing care and support for disadvantaged communities. The Company hopes to contribute its efforts toward society and social well-being. For further information, please refer to the Company's website : <https://www.metatech.com.tw/tw/news/charity>
- (4) Human rights: The Company has formulated the "Human Rights Policies and Regulations of MetaTech (AP) Inc" in accordance with the United Nations "Universal Declaration of Human Rights", "Global Covenant", "International Labor Organization Convention" and other international human rights conventions. So that both internal and external members of the company can be treated fairly and with dignity.
- (5) Employee health care: In order to take care of the physical and mental health of employees, the Company arranges the health checks for employees to understand their own health every year regularly, and then strengthen their own physical health.
- (6) Intellectual Property Management Plan and Implementation Status: The Company's "Intellectual Property Rights Management Regulations" were approved by the Board of Directors on December 19, 2019. The implementation status of the intellectual property management plan was subsequently reported to the Board of Directors on December 30, 2025. For further information, please refer to the Company's website : <https://www.metatech.com.tw/ir/ip> 、 <https://www.metatech.com.tw/tw/ir/regulation>

Note 1: Implementation status If you tick "Yes", please specify the important policies, strategies, measures, and implementation status adopted; if you tick "No", please explain the difference and reasons in the column of "Discrepancy and Reason for Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and explain the plan to be adopted in the relevant policies, strategies, and measures in the future. However, regarding promotion projects 1 and 2, TWSE/TPEX Listed Companies should describe the governance and Supervisory structure of sustainable development, including but not limited to management guidelines, strategy, goal setting, review measures, etc. Also describes the company's risk management policies or strategies for environmental, social, and corporate governance issues related to operations, and its assessment status.

Note 2: The principle of materiality refers to issues related to environment, society and corporate governance that have a significant impact on company investors and other stakeholders.

Note 3: For disclosure methods, please refer to the best practice examples on the Corporate Governance Center website of the Taiwan Stock Exchange.

(5-1) Climate-Related Information for Listed and OTC Companies

1. Implementation Status of Climate-Related Information

| Items                                                                                                                                                        | Implementation Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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| <p>1. Explain the oversight and governance of climate-related risks and opportunities by the board of directors and management.</p>                          | <p>1. In response to the growing impact of climate change on business operations, our Board of Directors places a strong emphasis on professional expertise in sustainable development. Accordingly, in the nomination of directors, we consider not only qualifications in corporate management, operations, finance, accounting, law, and corporate governance, but also practical experience and knowledge related to climate change issues.</p> <p>2. On August 10, 2023, the Company established a Sustainability Committee, composed of three independent directors and two directors, under the direct supervision of the Board of Directors. The Committee has formed dedicated working groups to drive initiatives in five key areas: environmental sustainability, employee welfare, social engagement, customer care, and corporate governance. These groups regularly report their progress and performance outcomes to the Board.</p> <p>3. The Company has implemented a “Risk Management Policy and Procedures,” with the Board of Directors serving as the highest decision-making authority for risk management. To strengthen the management of climate-related risks, the Company has established corresponding systems and regulations. The Risk Management Task Force is responsible for identifying risk factors, referencing the latest developments and standards in internal audit, assessing risks that could affect sustainable development, monitoring potential threats, and executing preventive measures. This approach aims to ensure that all risks arising from business activities remain within acceptable levels.</p> |
| <p>2. Detail how identified climate risks and opportunities impact the company’s business, strategy, and financials in the short, medium, and long term.</p> | <p>1. The Company’s main business segments consist of the Electronics Business Group and the Biomedical Business Group. The Electronics Business Group focuses on the distribution of ICs,</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

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|                                                                                                    | <p>connectors, and other components. Meanwhile, the Biomedical Business Group specializes in regenerative medicine, primarily manufacturing and selling cell-related products.</p> <p>2. The Electronics Department does not engage in manufacturing and operates within a low-energy-consumption industry. The primary climate risk it faces arises from extreme weather events that may disrupt transportation, potentially causing delivery delays. To address this, the Company will reassess procurement strategies and delivery lead times accordingly.</p> <p>3. The manufacturing process for the biomedical division's cell products involves minimal energy consumption, limited to electricity used for instruments and equipment. The main climate risk is power outages that could disrupt production and cause scrap of work-in-progress items. However, since the primary material in production is the cells themselves, with no additional raw materials added, the financial loss from such disruptions is minimal. In the short term, an uninterruptible power supply system has been installed at the facility. In the medium to long term, the Company is continuously implementing various process optimization initiatives, including automation and artificial intelligence applications, to reduce production time and mitigate the impact of power outages.</p> |
| 3. Describe the financial effects of extreme weather events and transition actions on the company. | <p>Factors that may significantly impact ongoing operations include fire, flood, drought, earthquake, typhoon, large-scale infectious diseases, inflation, server outages, material shortages, intellectual property infringement, water or power outages, war, exchange rate fluctuations, economic cycles, major customer complaints, and labor shortages. We assess these risks based on their severity and likelihood of occurrence, classifying them as low, medium, or high risk, and formulate corresponding business continuity and recovery plans accordingly.</p> <p>(1) Low Risk: Handled by the relevant responsible managers, with outcomes reported to the Business Continuity Team.</p> <p>(2) Medium Risk: The Business Continuity Team evaluates whether a Business Continuity Plan (BCP) needs to be established.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

|                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                           | (3) High Risk: In the event of occurrence, the emergency response and operational recovery plans outlined in the BCP are activated.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 4. Explain how the identification, assessment, and management of climate risks are integrated into the overall risk management framework. | <p>1. The Company's risk management framework encompasses not only the identification, assessment, and response planning for risks that may affect financial performance, but also addresses risks related to natural disasters, environmental factors, and information systems. We strive to eliminate identifiable risks wherever possible to minimize potential losses caused by operational disruptions.</p> <p>2. We continuously identify and assess key risks associated with our business operations, including market risks, production risks, human resource risks, new product development risks, information management risks, and financial risks, in order to ensure safety and efficiency and to establish more economically sustainable operations.</p> <p>3. In terms of environmental management, the Company has established emergency response procedures to address potential accidents or emergencies, which serve as a reference for developing specific response plans. These procedures cover the scope of emergency response plans, organizational responsibilities and structure, activation protocols, hazard identification, first aid plans, evacuation routes, and emergency response audit procedures. By implementing these operational procedures and related guidelines across all departments, we aim to reduce the occurrence of incidents caused by human error, natural disasters, or other major unforeseen events; minimize associated impacts and damages such as personnel injuries, property losses, and production interruptions; and facilitate the rapid restoration of normal operations. Risk Management Objectives: To continuously monitor global economic trends, climate change, and energy supply risks; formulate development strategies; promptly adjust operational models; and implement relevant response measures.</p> |

|                                                                                                                                                                                                   |                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>5. If scenario analysis is employed to evaluate resilience against climate risks, describe the scenarios, parameters, assumptions, analysis factors, and key financial impacts considered.</p> | <p>Not yet defined by the Company.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <p>6. If transition plans exist to address climate-related risks, outline the plan's content, including indicators and targets for managing physical and transition risks.</p>                    | <p>Governance</p>                      | <p>The Company has established a Sustainable Development Committee, convened by the Chief Sustainability Officer, to coordinate relevant departments. Each year, the Company identifies and reviews various risk issues and their potential impacts on both internal and external aspects of the organization, including the identification, assessment, and response to climate change risks and climate-related impacts.</p>                                                                                       |
|                                                                                                                                                                                                   | <p>Strategy</p>                        | <p>The Company actively promotes green energy and environmental protection policies. In response to the impacts of global climate change and the greenhouse effect, the Company has implemented energy-saving and carbon-reduction measures, promoted energy management in offices and public areas, reduced waste generation, and adopted green procurement practices by purchasing products with energy-saving and environmental protection labels.</p>                                                            |
|                                                                                                                                                                                                   | <p>Risk Management</p>                 | <p>In order to identify and assess significant impacts or risks arising from current and future activities, products, and services related to sustainable operations, each department regularly conducts risk assessments, including climate change-related assessments. These assessments serve as the basis for policy formulation and target setting. The Company also evaluates specific climate change issues to better understand potential financial impacts and adopt corresponding response strategies.</p> |

|                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                  | <p>Metrics and Targets</p> <p>In response to environmental changes, the Company's recent investments have primarily focused on the regenerative medicine sector. In addition to ensuring that its products are free from chemical substances, the production processes are also characterized by low energy consumption. Furthermore, the Company continues to invest in research in automation and artificial intelligence (AI) technologies, with the aim of improving production efficiency and further reducing labor and energy consumption.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 7. If internal carbon pricing is used as a planning tool, explain the rationale behind the pricing structure.                                                                                                                                                                    | Not applicable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 8. If climate-related targets are established, disclose the activities covered, greenhouse gas emission scopes, timelines, and annual progress. If carbon offsets or renewable energy certificates (RECs) are used to meet these targets, disclose their sources and quantities. | <p>1. In accordance with the "Sustainability Development Roadmap for TWSE/TPEX Listed Companies," the Company will complete the disclosure of greenhouse gas inventory and verification information in compliance with the prescribed schedule.</p> <p>2. Since 2018, the Company has voluntarily prepared Sustainability Reports and independently conducted inventories of relevant greenhouse gases and carbon emissions (although no assurance engagement by a professional institution has yet been commissioned). As the Company falls within the third and fourth implementation phases under the applicable timetable (with paid-in capital of NT\$780 million), the standalone entity (i.e., the parent company) is required to complete its greenhouse gas inventory by the third phase (2026) and obtain verification by 2028.</p> <p>For the fourth phase (subsidiaries included in the consolidated financial statements of TPEX-listed companies with paid-in capital below NT\$5 billion), greenhouse gas inventories must be completed by 2027, with verification completed by 2029.</p> <p>The Company will continue to monitor and manage the progress of greenhouse gas inventory and verification disclosures in accordance with the reference guidelines and relevant regulations issued by the</p> |

|                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                              | competent authorities.                                                                                                                                                                                                                                                              |
| 9. Provide the status of greenhouse gas inventory and verification, along with reduction targets, strategies, and specific action plans (to be detailed separately in Sections 1-1 and 1-2). | <p>1. The Company is currently conducting internal greenhouse gas inventory and verification procedures (please refer to Section 1-1 for details).</p> <p>2. Greenhouse gas reduction targets, strategies, and specific action plans (please refer to Section 1-2 for details).</p> |

## 1-1 Greenhouse Gas Inventory and Verification Status for the Past Two Years

### 1-1-1 Greenhouse Gas Inventory Information

| Disclose the greenhouse gas emissions (in metric tons of CO <sub>2</sub> e), emission intensity (in metric tons of CO <sub>2</sub> e per million dollars), and the scope of data coverage for the past two years. |                 |                   |                  |                    |                           |                          |                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|------------------|--------------------|---------------------------|--------------------------|-----------------|
|                                                                                                                                                                                                                   | Scope 1         |                   |                  |                    | Scope 2                   | Scope 3                  | Total Emissions |
|                                                                                                                                                                                                                   | Fixed Emissions | Process Emissions | Mobile Emissions | Fugitive Emissions | Energy Indirect Emissions | Other Indirect Emissions |                 |
| Emissions (metric tons CO <sub>2</sub> e/year)                                                                                                                                                                    | 0.0719          | 1.8000            | 10.6887          | 16.6689            | 448.3389                  | 438.7903                 | 916.359         |
|                                                                                                                                                                                                                   | 29.2295         |                   |                  |                    |                           |                          |                 |
| Percentage by Gas Type (%)                                                                                                                                                                                        | 0.01%           | 0.20%             | 1.17%            | 1.82%              | 48.93%                    | 47.88%                   | 100%            |
|                                                                                                                                                                                                                   | 3.19%           |                   |                  |                    |                           |                          |                 |

### 1-1-2 Greenhouse Gas Assurance Information

| Provide a description of the assurance status as of the date of publication of the annual report for the most recent two fiscal years, including the scope of assurance, the assurance provider, the assurance criteria, and the assurance opinion.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>The Company is categorized under the third and fourth phases (with paid-in capital of NT\$780 million). For the standalone entity (i.e., the parent company), the greenhouse gas inventory must be completed by the third phase (2026), with verification to be completed by 2028. For companies in the fourth phase (subsidiaries of listed companies with paid-in capital of NT\$5 billion or less, consolidated in the financial statements), inventory must be completed by 2027 and verification by 2029. The Company will continue to monitor compliance in accordance with the reference guidelines and relevant regulations issued by the competent authority to ensure the timely completion of greenhouse gas inventory and verification disclosures.</p> |

## 1-2 Greenhouse gas reduction targets, strategies and specific action plans

Provide a description of the baseline year for greenhouse gas emission reductions, relevant data, reduction targets, strategies, specific action plans, and the progress toward achieving those targets.

The Company places great importance on environmental protection and climate change mitigation, with a focus on greenhouse gas emission reduction. The Company has designated 2024 as the baseline year for greenhouse gas inventory management and conducts inventories for Categories 1 through 6 in accordance with ISO 14064:2018 standards. In order to fulfill its corporate social responsibility and reduce operational costs and risks, the Company will continue implementing energy-saving and carbon reduction measures, with an annual target of reducing emissions by 1% as part of its sustainable operation objectives. For details regarding the related reduction targets, strategies, specific action plans, and achievement status, please refer to the “Environmental Sustainability” section of the ESG Sustainability Report. For further information, please refer to the Company’s website: <https://www.metatech.com.tw/tw/ir/csr>

| Energy Conservation and Carbon Reduction                               | Short-Term (2024–2025)                                         | Mid-Term (2026–2028)                                           | Long-term (after 2028)                                         |
|------------------------------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------------|
|                                                                        | Annual Electricity Savings: 0.5%                               | Annual Electricity Savings: 0.5%                               | Annual Electricity Savings: 0.5%                               |
|                                                                        | GHG Emissions Reduction: 1%                                    | GHG Emissions Reduction: 1%                                    | GHG Emissions Reduction: 1%                                    |
|                                                                        | Official Vehicle Policy: Adoption of hybrid/electric vehicles  | Official Vehicle Policy: Adoption of hybrid/electric vehicles  | Official Vehicle Policy: Adoption of hybrid/electric vehicles  |
| Waste Management                                                       | Hazardous Waste Reduction: 1% reduction                        | Hazardous Waste Reduction: 1% reduction                        | Hazardous Waste Reduction: 1% reduction                        |
|                                                                        | Proper Disposal: 100% of waste handled by licensed contractors | Proper Disposal: 100% of waste handled by licensed contractors | Proper Disposal: 100% of waste handled by licensed contractors |
|                                                                        | Environmental Regulation Violations: 0 cases                   | Environmental Regulation Violations: 0 cases                   | Environmental Regulation Violations: 0 cases                   |
| Water Resource Management                                              | Water Usage Reduction: 1% reduction                            | Water Usage Reduction: 1% reduction                            | Water Usage Reduction: 1% reduction                            |
|                                                                        | Water Regulation Violations: 0 cases                           | Water Regulation Violations: 0 cases                           | Water Regulation Violations: 0 cases                           |
| Regulatory Compliance: Violations of Environmental Regulations 0 cases |                                                                | Violations of Environmental Regulations 0 cases                | Violations of Environmental Regulations 0 cases                |

(6) Circumstances of the company fulfilling ethical corporate management and the differences with the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and the reasons thereof.

| Contents of evaluation                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Operational Status |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Status on discrepancy and reasons in relation to the best practices governing ethical corporate management of TWSE/TPEX-listed companies |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Yes                | No | Descriptions in summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                          |
| 1. Enactment of Policies and Measures of Ethical Corporate Management Best Practice Principles<br>A. Did the company develop ethical corporate management policies approved by the board of directors and clearly state its policies and practices of ethical corporate management in the regulations and external documents? Are the Board of Directors and the senior management implementing the commitment to business policies?                                                               | ✓                  |    | The Company has currently formulated an integrity management policy, and expresses the policies and practices of honest management in regulations and external documents. The Board of Directors and management exercise their powers cautiously when performing business. The company's audit office will conduct inspections from time to time.                                                                                                                                                                              | Principle of Integrity Management of Listed Company                                                                                      |
| B. Did the company establish the assessment system for the risks of unethical behaviors and regularly analyze and assess the business activities with higher risks of unethical behaviors within its business scope? Furthermore, did the company establish prevention programs against unethical behaviors, which at least covered the prevention measures for the behaviors in Article 7, Paragraph 2 of “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies”? | ✓                  |    | The Company has specified that directors, managers, employees, trustees or persons with substantial control ability shall not directly or indirectly provide, underwrite, request or accept any improper benefits, or engage in other dishonest acts that violate integrity, lawlessness or breach of fiduciary obligations in order to obtain or maintain benefits. In addition, the company regularly analyzes and evaluates business activities within its business scope that are under a high risk of dishonest behavior. | Principle of Integrity Management of Listed Company                                                                                      |
| C. Has the Company clearly established and implemented operating procedures, code of conduct, penalties for violation and complaint system in the prevention programs against unethical behaviors as well as reviewed and revised the aforementioned programs regularly?                                                                                                                                                                                                                           | ✓                  |    | The Company has formulated the working codes and instructions to implement the integrity management policy and actively prevent the dishonest behavior. In addition, the Company regularly promotes the spirit of integrity management through employee education and                                                                                                                                                                                                                                                          | Principle of Integrity Management of Listed Company                                                                                      |

| Contents of evaluation                                                                                                                                                                                                                                                                                                                                                        | Operational Status |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Status on discrepancy and reasons in relation to the best practices governing ethical corporate management of TWSE/TPEX-listed companies |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                               | Yes                | No | Descriptions in summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                                                                                               |                    |    | training, and regularly reviews and revises the pre-mortgage plan.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                          |
| 2. Fully Implementing the Ethical Corporate Management Best Practice Principles<br>A. Has the Company evaluated the ethical corporate management records of business counterparts and expressly written ethical business clauses into the terms of the contracts signed with said business counterparts?                                                                      | ✓                  |    | Before establishing a business relationship, the Company evaluates the legitimacy of the counterparty, whether there is a record of dishonest behavior, and conducts the bank notes to ensure that its business operations are fair, transparent, but not require, provide or accept bribes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Principle of Integrity Management of Listed Company                                                                                      |
| B. Has the company established units exclusive for the promotion of ethical corporate management, which are affiliated under board of directors and will report regularly (at least once a year) to board of directors about the programs, supervision and execution situations for the ethical corporate management policies and the prevention against unethical behaviors? | ✓                  |    | The company's general administration division is responsible for formulating, promoting, and Advocating the Company's integrity management idea, and regularly reports the implementation of integrity management to the Board of Directors every year. The general administration division is a responsible unit that handles the revision, implementation, interpretation, and other related operations of the Code of Integrity Management and supervises its implementation. The audit department belongs to the Board of Directors and is responsible for dealing with violations of integrity management reports and the preservation of related documents<br>Report to the Board of Directors according to the its handling method and subsequent review and improvement measures.<br>Violation of ethics reporting system:: | Principle of Integrity Management of Listed Company                                                                                      |

| Contents of evaluation                                                                                                                                                                                                                                                                                                                                                                                     | Operational Status |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Status on discrepancy and reasons in relation to the best practices governing ethical corporate management of TWSE/TPEX-listed companies |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                            | Yes                | No | Descriptions in summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                                                                                                                            |                    |    | <a href="https://www.metatech.com.tw/tw/contact/ethicalreport">https://www.metatech.com.tw/tw/contact/ethicalreport</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                          |
| C. Has the Company set up and implemented policies to prevent conflicts of interests and provided appropriate channels for employees to express their opinions if needed?                                                                                                                                                                                                                                  | ✓                  |    | <p>The directors of the Company uphold a high degree of self-discipline and have an interest in the proposals listed by the board of directors and their own or their representative legal persons, which are harmful to the interests of the company. Those who are at risk of harm shall not join the discussion and vote and shall be avoided.</p> <p>For details of the statement channel, please refer to the company's website violation of ethics reporting system: <a href="https://www.metatech.com.tw/tw/contact/ethicalreport">https://www.metatech.com.tw/tw/contact/ethicalreport</a></p> | Principle of Integrity Management of Listed Company                                                                                      |
| D. Has the Company established effective accounting systems and internal control systems for implementing Ethical Corporate Management and has its internal audit unit developed relevant audit programs according to the assessment results for the risks of unethical behaviors as well as reviewed compliance to prevention against unethical behaviors or entrusted accountants to conduct the review? | ✓                  |    | <p>The Company has established an effective internal controls, relevant management measures and accounting systems for implementation, and has an audit unit to regularly audit the relevant compliance matters of all units of the company.</p> <p>See the website below for details: <a href="https://www.metatech.com.tw/ir/internal">https://www.metatech.com.tw/ir/internal</a></p>                                                                                                                                                                                                               | Principle of Integrity Management of Listed Company                                                                                      |
| E. Does the Company regularly hold internal and external educational trainings regarding ethical corporate management?                                                                                                                                                                                                                                                                                     | ✓                  |    | <p>The Company has formulated employee codes and instructions, and regularly organizes internal and external education and training in integrity management to strengthen employee advocacy.</p> <p>See the website below for details:</p>                                                                                                                                                                                                                                                                                                                                                             | Principle of Integrity Management of Listed Company                                                                                      |

| Contents of evaluation                                                                                                                                                                                                                                                    | Operational Status |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Status on discrepancy and reasons in relation to the best practices governing ethical corporate management of TWSE/TPEX-listed companies |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                           | Yes                | No | Descriptions in summary                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                          |
|                                                                                                                                                                                                                                                                           |                    |    | <a href="https://www.metatech.com.tw/tw/ir/employee">https://www.metatech.com.tw/tw/ir/employee</a>                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                          |
| 3. Operating Status of the Company's Reporting System<br>A. Has the Company established a concrete reporting and rewards system and provided convenient channels for reporting in addition to assigning appropriate personnel dedicated to handling the matters reported? | ✓                  |    | The Company has established a specific reporting and reward system for violations of business ethics. The Company assigns the appropriate special acceptance personnel to the subject of the report. For the company's complaint channels, please visit the company's official website to inquire about the violation of ethics reporting system.<br><a href="https://www.metatech.com.tw/tw/contact/ethicalreport">https://www.metatech.com.tw/tw/contact/ethicalreport</a> | Principle of Integrity Management of Listed Company                                                                                      |
| B. Has the Company established standard operating procedures for the investigation on complaints and the follow-up measures to be adopted after the investigation is completed as well as the relevant confidentiality mechanisms?                                        | ✓                  |    | The Company has established procedures for reporting illegal, unethical or dishonest behavior, which specify the standard operating procedures for investigation, follow-up measures to be taken after the investigation is completed, and related confidentiality mechanisms.                                                                                                                                                                                               | Principle of Integrity Management of Listed Company                                                                                      |
| C. Has the Company adopted measures to safeguard the personnel who filed the report from receiving any unfair or inappropriate treatment?                                                                                                                                 | ✓                  |    | The Company allows the anonymous reporting. For colleagues and related personnel who report violations of the law or participate in the investigation process, the company would keep it confidential and protect it to avoid unfair retaliation and treatment, and assign specialist to investigate.                                                                                                                                                                        | Principle of Integrity Management of Listed Company                                                                                      |
| 4. Improving Information Disclosure<br>Has the Company disclosed the details of its Ethical Corporate Management Best Practice Principles and information regarding its effectiveness on the Company's website in addition to MOPS?                                       | ✓                  |    | The Company has disclosed the content and promotion effectiveness of the established code of Integrity Management on the company's website and Market Observation Post System.<br>See the website below for details:                                                                                                                                                                                                                                                         | Principle of Integrity Management of Listed Company                                                                                      |

| Contents of evaluation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Operational Status |    |                                                                                                              | Status on discrepancy and reasons in relation to the best practices governing ethical corporate management of TWSE/TPEX-listed companies |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----|--------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Yes                | No | Descriptions in summary                                                                                      |                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                    |    | <a href="https://www.metatech.com.tw/upload/regulation/">https://www.metatech.com.tw/ upload/regulation/</a> |                                                                                                                                          |
| <p>According to the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies”, if the Company has established its own Ethical Corporate Management Best Practice Principles, the details of its operations and differences shall be listed below:<br/> The company is disclosed in the corporate governance special area of the Market Observation Post System in accordance with regulations.</p>                                                                                                                         |                    |    |                                                                                                              |                                                                                                                                          |
| <p>6. Other important information that helps to understand the company's integrity management and operation: (Such as the company's review and revision of its code of Integrity management, etc.)<br/> The company's Code of Integrity Management was formulated by the Fourteenth board of Directors of the Fifth session (March 26, 2012), and has undergone two revisions during the period, namely the fourteenth board of Directors of the seventh session (2016.12.21) and the Eighth Board of Directors of the eighth session (2019.11.08).</p> |                    |    |                                                                                                              |                                                                                                                                          |

- (7) The company has formulated "internal major Information processing procedures" and announcement methods

The company's "Management of the Prevention of Insider Trading" incorporate the internal major information processing procedures, which were approved by the Board of Directors in December 2009 and amended in May 2017. The Board of Directors announced this procedure to all directors on the same day, and sent relevant procedural information to the directors of the company for reference after the meeting. Internally, The amendment to the principles for the disclosure of material inside information evaluation and approval procedure of the "Procedures for Handling Material Inside Information" has been approved by the Board of Directors on December 23, 2022 are as follows:

1. When the Company releases material information, it shall be handled in accordance with the relevant laws, orders, and relevant regulations of the Taiwan Stock Exchange or the verification and public handling procedures of material information and related questions and answers related to the regulations of the Taipei Exchange, and this operating procedure.
2. Material decisions made by the Company or occurred material events comply with the verification and public handling procedures of material information related to the regulations of the Taipei Exchange or after further evaluation of the significance, of the decisions or events that have a significant impact on the company's finances, business, shareholders' equity, or securities prices, the responsible unit shall "Material Information Release Application Form" and "Material Information Evaluation and Check Form" on the day when the fact occurs, and after being approved by the responsible supervisor and the general manager, it should be sent to the company's spokesperson for countersignature and announced material information as soon as possible within the time limit stipulated by the law and regulation.
3. The Company shall adhere to the following principles when disclosing material inside information:
  - (1) The disclosure of information shall be accurate, complete and timely.
  - (2) The disclosure of information should have a basis.
  - (3) Information should be disclosed fairly.

- (8) Other important information sufficient to enhance the understanding of the operation of corporate governance shall be uniformly disclosed:

The query method is as follows:

1. The newly appointed directors, managers and other insiders of the company shall distribute the latest version of the " Regulations Related to the Equity of Insiders of Listed and Emerging Stock Companies and Precautions" prepared by the Securities Counter Trading Center when they take office to facilitate insiders to follow them.
2. Market Observation Post System: <http://mops.twse.com.tw>
3. The investor column of company's website: <http://www.metatech.com.tw>

(9) Internal control system and implementation status

1. Internal Control System Statement

MetaTech (AP) Inc.

Internal Control System Statement

March 12, 2026

In accordance with the results of self-inspection, the Company's internal control system for the year of 2025 states the following:

- I. The Company is aware that establishing, implementing and maintaining the internal control system is the responsibility of the Board of Directors and managers of the Company. The Company has established this system. Its purpose is to provide reasonable assurance as to the achievement of the objectives and objectives of the operation's effectiveness and efficiency (including profitability, performance, and protection of asset safety, etc.), reliability of financial reporting, and compliance with relevant laws and regulations.
- II. The internal control system has its inherent limitations. Regardless of how well the design is completed, an effective internal control system can only provide reasonable assurance for the achievement of the above three goals. Moreover, the effectiveness of the internal control system is due to changes in the environment and circumstances. May change with it. However, the Company's internal control system has a mechanism for self-monitoring. Once the lack is identified, the Company will take corrective action.
- III. The Company determines the effectiveness of the design and implementation of the internal control system based on the judgment items of the effectiveness of the internal control system as stipulated in the "Regulations Governing Establishment of Internal Control Systems by Public Companies" (hereinafter referred to as the "Regulations Governing"). The internal control system used in the "Regulations Governing" determines the project in accordance with the process of management control. The internal control system is divided into five components: 1. Control environment, 2. Risk assessment, 3. Control operation, 4. Information and communication, and 5. Supervision. Each component includes several items. For the aforementioned items, please refer to the provisions of the "Regulations Governing".
- IV. The Company has adopted the above-mentioned internal control system to judge the project and check the effectiveness of the design and implementation of the internal control system.
- V. Based on the inspection results of the preceding paragraph, considering the Company's internal control system as of December 31, 2025 (including supervision and management of subsidiaries) includes the degree to which the effectiveness and efficiency objectives of the operation are reached, and the financial reports. The design and implementation of the relevant internal control systems, such as reliability and related laws, are effective, and they can reasonably ensure the achievement of the above objectives.
- VI. This statement will become the main content of the Company's annual report and the public statement and will be open to the public. If any of the above disclosed content is false or hidden, it will involve the legal obligations of Article 20, Article 32, Article 171, and Article 174 of the Securities Exchange Act.
- VII. This statement was approved by the Board of Directors of the Company on March 12, 2026. Of the 11 directors present (Including 3 persons entrusted to attend), 0 had dissenting opinions. All of them agreed with the contents of this statement and made the statement.

MetaTech (AP) Inc.

Chairman: Yang, Hung-Jen Signature

General Manager: Tang, Hong-Te Signature

2. When commissioning an accountant project to review the internal control system, the accountant review report should be disclosed: Not applicable ◦

(10) In 2025 and as of the printing date of the annual report, important resolutions of the shareholders' meeting and the Board of Directors:

| Shareholders' Meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Date                                      | Important Resolutions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                           |                                           |                       |                                                   |                                                   |                                                                                               |                                                   |        |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------|-----------------------|---------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------------------------------|---------------------------------------------------|--------|------------|------------|--------|---|---------|-----------------------------------------------------------------------------------------------|------------|---------|--------|-------|---|-------|
| 2025 Shareholders' Meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2025.06.24                                | Proposal Matters:<br>1. Acknowledging the 2024 Business Report and the Consolidated Financial Statements, the voting results are as follows. The voting weights represent 98.82% of the voting rights of the shareholders at the time of voting: <table><tr><th>Items</th><th>Attendance at shareholders' voting rights</th><th>Agree</th><th>Opposition</th><th>Invalid</th><th>Abstaining/Not voting</th><th>Resolution results/implementation status tracking</th></tr><tr><td>Weight</td><td>36,205,806</td><td>35,778,753</td><td>51,710</td><td>0</td><td>375,343</td><td rowspan="2">This case was approved and announced in the Market Observation Post System after the meeting.</td></tr><tr><td>Proportion</td><td>100.00%</td><td>98.82%</td><td>0.14%</td><td>0</td><td>1.04%</td></tr></table>                                            | Items                                     | Attendance at shareholders' voting rights | Agree                 | Opposition                                        | Invalid                                           | Abstaining/Not voting                                                                         | Resolution results/implementation status tracking | Weight | 36,205,806 | 35,778,753 | 51,710 | 0 | 375,343 | This case was approved and announced in the Market Observation Post System after the meeting. | Proportion | 100.00% | 98.82% | 0.14% | 0 | 1.04% |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                           | Items                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Attendance at shareholders' voting rights | Agree                                     | Opposition            | Invalid                                           | Abstaining/Not voting                             | Resolution results/implementation status tracking                                             |                                                   |        |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                           | Weight                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 36,205,806                                | 35,778,753                                | 51,710                | 0                                                 | 375,343                                           | This case was approved and announced in the Market Observation Post System after the meeting. |                                                   |        |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                           | Proportion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 100.00%                                   | 98.82%                                    | 0.14%                 | 0                                                 | 1.04%                                             |                                                                                               |                                                   |        |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                           | 2. Acknowledging the 2024 loss allocation, the voting results are as follows. The voting weights represent 98.81% of the voting rights of the shareholders at the time of voting. <table><tr><th>Items</th><th>Attendance at shareholders' voting rights</th><th>Agree</th><th>Opposition</th><th>Invalid</th><th>Abstaining/Not voting</th><th>Resolution results/implementation status tracking</th></tr><tr><td>Weight</td><td>36,205,806</td><td>35,775,697</td><td>53,733</td><td>0</td><td>376,376</td><td rowspan="2">This case was approved and announced in the Market Observation Post System after the meeting.</td></tr><tr><td>Proportion</td><td>100.00%</td><td>98.81%</td><td>0.15%</td><td>0</td><td>1.04%</td></tr></table>                                                                                                           | Items                                     | Attendance at shareholders' voting rights | Agree                 | Opposition                                        | Invalid                                           | Abstaining/Not voting                                                                         | Resolution results/implementation status tracking | Weight | 36,205,806 | 35,775,697 | 53,733 | 0 | 376,376 | This case was approved and announced in the Market Observation Post System after the meeting. | Proportion | 100.00% | 98.81% | 0.15% | 0 | 1.04% |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                           | Items                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Attendance at shareholders' voting rights | Agree                                     | Opposition            | Invalid                                           | Abstaining/Not voting                             | Resolution results/implementation status tracking                                             |                                                   |        |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                           | Weight                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 36,205,806                                | 35,775,697                                | 53,733                | 0                                                 | 376,376                                           | This case was approved and announced in the Market Observation Post System after the meeting. |                                                   |        |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                           | Proportion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 100.00%                                   | 98.81%                                    | 0.15%                 | 0                                                 | 1.04%                                             |                                                                                               |                                                   |        |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                           | Discussion Matters:<br>1. The proposal to amend certain provisions of the "Articles of Incorporation" was approved. The voting results were as follows: the number of votes in favor represented 98.80% of the voting rights represented by the shareholders present at the time of voting. <table><tr><th>Items</th><th>Attendance at shareholders' voting rights</th><th>Agree</th><th>Opposition</th><th>Invalid</th><th>Abstaining/Not voting</th><th>Resolution results/implementation status tracking</th></tr><tr><td>Weight</td><td>36,205,806</td><td>35,770,740</td><td>51,719</td><td>0</td><td>383,347</td><td rowspan="2">This case was approved and announced in the Market Observation Post System after the meeting.</td></tr><tr><td>Proportion</td><td>100.00%</td><td>98.80%</td><td>0.14%</td><td>0</td><td>1.06%</td></tr></table> | Items                                     | Attendance at shareholders' voting rights | Agree                 | Opposition                                        | Invalid                                           | Abstaining/Not voting                                                                         | Resolution results/implementation status tracking | Weight | 36,205,806 | 35,770,740 | 51,719 | 0 | 383,347 | This case was approved and announced in the Market Observation Post System after the meeting. | Proportion | 100.00% | 98.80% | 0.14% | 0 | 1.06% |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                           | Items                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Attendance at shareholders' voting rights | Agree                                     | Opposition            | Invalid                                           | Abstaining/Not voting                             | Resolution results/implementation status tracking                                             |                                                   |        |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                           | Weight                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 36,205,806                                | 35,770,740                                | 51,719                | 0                                                 | 383,347                                           | This case was approved and announced in the Market Observation Post System after the meeting. |                                                   |        |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                           | Proportion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 100.00%                                   | 98.80%                                    | 0.14%                 | 0                                                 | 1.06%                                             |                                                                                               |                                                   |        |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
| 2. The proposal for the Company to issue new common shares through a private placement cash capital increase was approved. The voting results were as follows: the number of votes in favor represented 97.39% of the voting rights represented by the shareholders present at the time of voting. <table><tr><th>Items</th><th>Attendance at shareholders' voting rights</th><th>Agree</th><th>Opposition</th><th>Invalid</th><th>Abstaining/Not voting</th><th>Resolution results/implementation status tracking</th></tr></table> | Items                                     | Attendance at shareholders' voting rights                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Agree                                     | Opposition                                | Invalid               | Abstaining/Not voting                             | Resolution results/implementation status tracking |                                                                                               |                                                   |        |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
| Items                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Attendance at shareholders' voting rights | Agree                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Opposition                                | Invalid                                   | Abstaining/Not voting | Resolution results/implementation status tracking |                                                   |                                                                                               |                                                   |        |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |

|                                                                                          |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                           |                                           |                                                                                                      |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|------------------------------------------------------------------------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------|------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|------------|------------|------------|--------|---|---------|-----------------------------------------------------------------------------------------------|------------|---------|--------|-------|---|-------|
|                                                                                          |            | <table><tr><td>Weight</td><td>36,205,806</td><td>35,261,062</td><td>0</td><td>0</td><td>944,744</td><td rowspan="2">This case was approved and announced in the Market Observation Post System after the meeting.</td></tr><tr><td>Proportion</td><td>100.00%</td><td>97.39%</td><td>0</td><td>0</td><td>2.61%</td></tr></table>                                                                                                                                                                                                                                | Weight                                    | 36,205,806                                | 35,261,062                                                                                           | 0                                                                                             | 0                      | 944,744                                                                                       | This case was approved and announced in the Market Observation Post System after the meeting. | Proportion | 100.00%    | 97.39%     | 0      | 0 | 2.61%   |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | Weight                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 36,205,806                                | 35,261,062                                | 0                                                                                                    | 0                                                                                             | 944,744                | This case was approved and announced in the Market Observation Post System after the meeting. |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | Proportion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 100.00%                                   | 97.39%                                    | 0                                                                                                    | 0                                                                                             | 2.61%                  |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | 3. The proposal to lift the restrictions on non-competition activities of the Company’s directors was approved. The voting results were as follows: the number of votes in favor represented 98.75% of the voting rights represented by the shareholders present at the time of voting.                                                                                                                                                                                                                                                                         |                                           |                                           |                                                                                                      |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | <table><tr><td>Items</td><td>Attendance at shareholders’ voting rights</td><td>Agree</td><td>Opposit ion</td><td>Inva lid</td><td>Abstaining/ Not voting</td><td>Resolution results/implement ation status tracking</td></tr><tr><td>Weight</td><td>36,205,806</td><td>35,753,519</td><td>79,929</td><td>0</td><td>372,358</td><td rowspan="2">This case was approved and announced in the Market Observation Post System after the meeting.</td></tr><tr><td>Proportion</td><td>100.00%</td><td>98.75%</td><td>0.22%</td><td>0</td><td>1.03%</td></tr></table> | Items                                     | Attendance at shareholders’ voting rights | Agree                                                                                                | Opposit ion                                                                                   | Inva lid               | Abstaining/ Not voting                                                                        | Resolution results/implement ation status tracking                                            | Weight     | 36,205,806 | 35,753,519 | 79,929 | 0 | 372,358 | This case was approved and announced in the Market Observation Post System after the meeting. | Proportion | 100.00% | 98.75% | 0.22% | 0 | 1.03% |
|                                                                                          |            | Items                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Attendance at shareholders’ voting rights | Agree                                     | Opposit ion                                                                                          | Inva lid                                                                                      | Abstaining/ Not voting | Resolution results/implement ation status tracking                                            |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
| Weight                                                                                   | 36,205,806 | 35,753,519                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 79,929                                    | 0                                         | 372,358                                                                                              | This case was approved and announced in the Market Observation Post System after the meeting. |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
| Proportion                                                                               | 100.00%    | 98.75%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 0.22%                                     | 0                                         | 1.03%                                                                                                |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
| Note: The above voting rights include voting rights exercised through electronic voting. |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                           |                                           |                                                                                                      |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                           |                                           |                                                                                                      |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
| Board of Directors                                                                       | Date       | Important resolutions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                           |                                           | Implementation status tracking                                                                       |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
| 10th Board of Directors, 5th Meeting                                                     | 2025.3.11  | Approval of the 2024 "Internal Control System Statement".                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                           |                                           | Approved and uploaded March 14, 2025.                                                                |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | Revision of 2025 Biomedical Business Group budget.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                           |                                           | Approved and implemented accordingly.                                                                |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | Extension of the "Facility and Equipment Lease Agreement" with Locus Cell Co., Ltd.                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                           |                                           | Approved; contract signed April 1, 2025.                                                             |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | Approval of 2024 individual and consolidated financial statements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                           |                                           | Approved; filed March 28, 2025; to be submitted for shareholders’ meeting approval on June 24, 2025. |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | Approval of 2024 loss compensation plan.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                           |                                           | Approved; to be submitted for shareholders’ meeting approval on June 24, 2025.                       |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | Scheduling of the 2025 Annual General Meeting date, time, location, agenda, and allowance of electronic voting.                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                           |                                           | Approved and announced on MOPS.                                                                      |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | Renewal application of credit facility with Taishin International Bank upon expiry.                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                           |                                           | Approved; awaiting collateral procedure notification.                                                |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | Renewal application of credit facility with Cathay United Bank upon expiry.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                           |                                           | Approved; awaiting collateral procedure notification.                                                |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | Renewal application of credit facility with Land Bank of Taiwan upon expiry.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                           |                                           | Approved; awaiting collateral procedure notification.                                                |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | Renewal application of credit facility with Agricultural Bank of Taiwan upon expiry.                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                           |                                           | Approved; awaiting collateral procedure notification.                                                |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
| 10th Board of Directors, 6th Meeting                                                     | 2025.5.8   | Review and approval of Q1 2025 consolidated financial statements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                           |                                           | Approved and announced on MOPS same day; filing completed May 15, 2025.                              |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | Approval of 2024 employee remuneration (profit sharing) distribution.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                           |                                           | Approved; to be reported to shareholders on June 24, 2025.                                           |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | Approval of 2024 directors and independent directors’ remuneration and remuneration policy.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                           |                                           | Approved; to be reported to shareholders on June 24, 2025.                                           |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | Definition of "entry-level employees" scope.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                           |                                           | Approved and duly implemented.                                                                       |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | Proposed amendments to the Company’s Articles of Incorporation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                           |                                           | Approved; to be submitted for shareholders’ meeting approval on June 24, 2025.                       |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |
|                                                                                          |            | Report on private placement of common shares                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                           |                                           | Approved; to be reported to                                                                          |                                                                                               |                        |                                                                                               |                                                                                               |            |            |            |        |   |         |                                                                                               |            |         |        |       |   |       |

|                                      |            |                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                      |            | approved at the 2024 shareholders meeting, not to be further handled.                                                                                                                                                                                                                         | shareholders on June 24, 2025.                                                                                                                                                                                                                                                                                                                                   |
|                                      |            | Proposal for private cash capital increase and issuance of common shares.                                                                                                                                                                                                                     | Approved and announced on MOPS; to be submitted for shareholders' meeting approval on June 24, 2025.                                                                                                                                                                                                                                                             |
|                                      |            | Removal of non-competition restrictions for directors for the current year.                                                                                                                                                                                                                   | Except for directors who recused due to conflicts of interest, approved by remaining directors; to be submitted for shareholders' meeting approval on June 24, 2025.                                                                                                                                                                                             |
|                                      |            | Scheduling of 2025 Annual General Meeting details and allowance of electronic voting.                                                                                                                                                                                                         | Approved and announced on MOPS.                                                                                                                                                                                                                                                                                                                                  |
|                                      |            | Intercompany loan from MTI Holding Co., Ltd. to Sango Co., Ltd. amounting to USD 2 million.                                                                                                                                                                                                   | Approved and announced on MOPS.                                                                                                                                                                                                                                                                                                                                  |
|                                      |            | Proposal to engage in forward foreign exchange purchase/sale transactions with banks.                                                                                                                                                                                                         | Approved; awaiting collateral procedure notification.                                                                                                                                                                                                                                                                                                            |
|                                      |            | Renewal application of credit facility with CTBC Bank upon expiry.                                                                                                                                                                                                                            | Approved; awaiting collateral procedure notification.                                                                                                                                                                                                                                                                                                            |
|                                      |            | Renewal application of credit facility with Bank SinoPac upon expiry.                                                                                                                                                                                                                         | Approved; awaiting collateral procedure notification.                                                                                                                                                                                                                                                                                                            |
|                                      |            | Renewal application of credit facility with Chang Hwa Bank upon expiry.                                                                                                                                                                                                                       | Approved; awaiting collateral procedure notification.                                                                                                                                                                                                                                                                                                            |
|                                      |            |                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                  |
| 10th Board of Directors, 7th Meeting | 2025.06.10 | Special report regarding the proposed investment in the Company by an international private equity fund.                                                                                                                                                                                      | This matter authorizes the Chairman, Vice Chairman, and the management team to negotiate with cooperating partners, while ensuring compliance with business confidentiality and information security requirements. Once both parties have reached a consensus on the cooperation details, the matter shall be submitted to the Board of Directors for reporting. |
| 10th Board of Directors, 8th Meeting | 2025.07.08 | Proposal for the evaluation of the remuneration, independence, and competence of the new CPA firm and certified public accountants engaged by the Company following the replacement of the signing CPA firm and signing certified public accountants beginning in the second quarter of 2025. | Approved and announced on MOPS.                                                                                                                                                                                                                                                                                                                                  |
|                                      |            | Proposal to reassign Mr. Cho Meng-Ching, Manager of the Finance Department, to serve as the Company's Head of Internal Audit.                                                                                                                                                                 | Approved and announced on MOPS. (Mr. Cho, Meng-Ching recused himself from the discussion and voting on this proposal.)                                                                                                                                                                                                                                           |
|                                      |            | Proposal to appoint Mr. Shen Meng-Fan as the Company's Chief Financial Officer and Acting Spokesperson.                                                                                                                                                                                       | Approved and announced on MOPS. (Associate Vice President Shen Meng-Fan recused himself from the discussion and voting on this proposal.)                                                                                                                                                                                                                        |
|                                      |            | Proposal for the renewal of the credit facility with Taishin International Bank upon expiration.                                                                                                                                                                                              | Approved; awaiting collateral procedure notification.                                                                                                                                                                                                                                                                                                            |
| 10th Board of Directors, 9th Meeting | 2025.08.12 | Proposal for the review and approval of the consolidated financial statements for the second quarter of 2025.                                                                                                                                                                                 | Approved and announced on MOPS. The filing was completed on August 14, 2025.                                                                                                                                                                                                                                                                                     |
|                                      |            | Proposal for the review and approval of an intercompany loan between related parties, whereby MTI Holding Co., Ltd. will extend a                                                                                                                                                             | Approved and announced on MOPS.                                                                                                                                                                                                                                                                                                                                  |

|                                       |            |                                                                                                              |                                                                                                                                           |
|---------------------------------------|------------|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
|                                       |            | loan of USD 2 million to MetaTech (S) Pte. Ltd.                                                              |                                                                                                                                           |
|                                       |            | Proposal for the renewal of the credit facility with Taiwan Business Bank.                                   | Approved and guarantee procedures were completed on November 19, 2025.                                                                    |
|                                       |            | Proposal to lift the restrictions on non-competition activities for managerial officers.                     | Approved and announced on MOPS. (Associate Vice President Shen Meng-Fan recused himself from the discussion and voting on this proposal.) |
|                                       |            | Proposal for the submission of the 2024 Sustainability Report.                                               | Approved and the filing was completed on August 20, 2025.                                                                                 |
| 10th Board of Directors, 10th Meeting | 2025.11.11 | Proposal for the review and approval of the consolidated financial statements for the third quarter of 2025. | Approved and announced on MOPS. The filing was completed on November 14, 2025.                                                            |
|                                       |            | Proposal to amend certain provisions of the “Payroll Cycle” under the Company’s Internal Control System.     | Approved and subsequently announced throughout the Group after the meeting.                                                               |
|                                       |            | Proposal to amend certain provisions of the Company’s “Sustainable Development Best Practice Principles.”    | Approved and subsequently announced to all employees after the meeting.                                                                   |
|                                       |            | Proposal to establish the Company’s “Corporate Value Enhancement Plan.”                                      | Approved and uploaded to the Market Observation Post System (MOPS) on November 14, 2025.                                                  |
|                                       |            | Proposal to lift the restrictions on non-competition activities for managerial officers.                     | Approved and announced on MOPS. (Chief Executive Officer Yang Ying-Chen recused herself from the discussion and voting on this proposal.) |
|                                       |            | Proposal to abolish the “Biomedical Development Committee Organizational Regulations.”                       | Approved and subsequently announced to all employees after the meeting.                                                                   |
|                                       |            | Proposal for the renewal of the credit facility with Mega International Commercial Bank upon expiration.     | Approved and the loan documentation and guarantee procedures were completed on January 30, 2026.                                          |
| 10th Board of Directors, 11th Meeting | 2025.12.30 | Proposal for the 2026 Annual Audit Plan.                                                                     | Approved and the filing was completed on December 31, 2025.                                                                               |
|                                       |            | Proposal regarding the “Material Sustainability Topics” for the 2025 Sustainability Report.                  | Approved and adopted as a material topic for the 2025 Sustainability Report.                                                              |
|                                       |            | Proposal to adopt the “2025 Employee Stock Option Certificate Issuance and Subscription Regulations.”        | Approved and announced on MOPS.                                                                                                           |
|                                       |            | Proposal regarding the pricing-related matters for the first private placement of common shares in 2025.     | Approved and announced on MOPS. (Vice Chairman Chen Tsung-Chi recused himself from the discussion and voting on this proposal.)           |
|                                       |            | Proposal regarding the pricing-related matters for the second private placement of common shares in 2025.    | Approved and announced on MOPS. (Vice Chairman Chen Tsung-Chi recused himself from the discussion and voting on this proposal.)           |
|                                       |            | Proposal regarding the pricing-related matters for the third private placement of common shares in 2025.     | Approved and announced on MOPS. (Vice Chairman Chen Tsung-Chi recused himself from the discussion and voting on this proposal.)           |
|                                       |            | Proposal for the renewal of the credit facility with First Commercial Bank upon expiration.                  | Approved and the loan documentation and guarantee procedures were completed on                                                            |

|                                       |            |                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                |
|---------------------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                       |            |                                                                                                                                                                                                                                                                                                                | January 14, 2026.                                                                                                                                                                                                                                                                                                                                                                              |
|                                       |            | Proposal for the renewal of the credit facility with Taichung Commercial Bank upon expiration.                                                                                                                                                                                                                 | Approved and the loan documentation and guarantee procedures were completed on March 18, 2026.                                                                                                                                                                                                                                                                                                 |
|                                       |            | Proposal for the 2026 annual budget.                                                                                                                                                                                                                                                                           | Approved and duly implemented accordingly.                                                                                                                                                                                                                                                                                                                                                     |
|                                       |            | Proposal for the 2025 year-end bonus distribution policy.                                                                                                                                                                                                                                                      | Approved and the distribution was completed on January 30, 2026.                                                                                                                                                                                                                                                                                                                               |
|                                       |            | Proposal for the distribution of 2025 year-end bonuses to managerial officers.                                                                                                                                                                                                                                 | Approved and the distribution was completed on January 30, 2026.                                                                                                                                                                                                                                                                                                                               |
|                                       |            | Proposal to enter into a cooperation agreement with Lejia Co. for the “Document Generation AI Platform.”                                                                                                                                                                                                       | Approved and the agreement was duly executed on January 22, 2026.                                                                                                                                                                                                                                                                                                                              |
|                                       |            | Proposal to promote Mr. Sun Tzu-Lung, Deputy Director of the Digital Technology Division, to the position of Director, with a corresponding salary adjustment.                                                                                                                                                 | Approved and duly implemented accordingly.                                                                                                                                                                                                                                                                                                                                                     |
|                                       |            | Proposal to promote Ms. Ting Chao-Tung, Director of the GMP Cell Manufacturing Center, to the position of Deputy Chief Executive Officer of the Biomedical Business Group, with a corresponding salary adjustment.                                                                                             | Approved and duly implemented accordingly.                                                                                                                                                                                                                                                                                                                                                     |
| 10th Board of Directors, 12th Meeting | 2026.03.11 | Proposal for the review and approval of the 2025 “Statement on Internal Control System.”                                                                                                                                                                                                                       | Approved and uploaded and disclosed on March 17, 2026.                                                                                                                                                                                                                                                                                                                                         |
|                                       |            | Proposal for the review and approval of the 2025 parent company only financial statements and consolidated financial statements.                                                                                                                                                                               | Approved ;The filing was completed on March 24, 2026, and the matter will be submitted to the shareholders’ meeting for approval on June 26, 2026.                                                                                                                                                                                                                                             |
|                                       |            | Proposal for the appropriation of losses for 2025.                                                                                                                                                                                                                                                             | Approved and will be submitted to the shareholders’ meeting for approval on June 26, 2026.                                                                                                                                                                                                                                                                                                     |
|                                       |            | Proposal to amend certain provisions of the Group’s “Procedures for Acquisition or Disposal of Assets.”                                                                                                                                                                                                        | Approved and will be submitted to the shareholders’ meeting for approval on June 26, 2026.                                                                                                                                                                                                                                                                                                     |
|                                       |            | Proposal for the Company to invest in iCamuno Biotherapeutics Ltd., Cayman Islands (“Cayman iCamuno”), with a total investment amount not exceeding USD 1,408,451.03, through methods including the acquisition of shares in Cayman iCamuno and the subscription of its Series A3 convertible corporate bonds. | Approved by all attending directors, except Director Ming-Hsien Wu, representing the National Development Fund, who expressed a reservation regarding the proposal. The Company announced on March 24, 2026, that the proposed investment in a PRC company through an existing third-area investee company was canceled due to adjustments in the target company’s overall strategic planning. |
|                                       |            | Proposal regarding the date, time, venue, and agenda items for the 2026 Annual General Shareholders’ Meeting, and to allow shareholders to exercise voting rights electronically.                                                                                                                              | Approved and subsequently disclosed on the MOPS after the meeting.                                                                                                                                                                                                                                                                                                                             |
|                                       |            | Proposal to renew the appointment of CPAs                                                                                                                                                                                                                                                                      | Approved and duly implemented                                                                                                                                                                                                                                                                                                                                                                  |

|  |  |                                                                                                                                                                                                                                                        |                                                                                                                                                                               |
|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | Hsin-Yi Kuo and Hui-Chih Kou of KPMG Taiwan as the Company's certifying accountants for the 2026 financial statements, approve their remuneration quotation, and grant pre-approval for the CPA firm to provide non-assurance services to the Company. | accordingly.                                                                                                                                                                  |
|  |  | Proposal for the renewal of the credit facility with Taishin International Bank upon expiration.                                                                                                                                                       | Approved and guarantee procedures upon notification by the bank.                                                                                                              |
|  |  | Proposal to amend the Company's "Table of Authorization Limits."                                                                                                                                                                                       | Approved and duly implemented accordingly.                                                                                                                                    |
|  |  | Proposal to amend certain provisions of the Company's "2025 Employee Stock Option Certificate Issuance and Subscription Regulations."                                                                                                                  | The proposal was approved as presented, except that Director Wu Ming-Hsien, representing the National Development Fund, abstained from expressing an opinion on the proposal. |

- (11) In the most recent year and as of the publication of the annual report, the directors or supervisors had different opinions on the important resolutions passed by the Board of Directors and there were records or written statements. The main content: No such situation.
- (12) Summary of Resignations and Dismissals of the Chairman, President, Chief Accounting Officer, Chief Financial Officer, Chief Internal Auditor, Corporate Governance Officer, and Head of R&D during the Most Recent Fiscal Year and up to the Printing Date of the Annual Report:

| Title                                  | Name            | Appointment Date | Termination Date | Reason for Resignation or Dismissal |
|----------------------------------------|-----------------|------------------|------------------|-------------------------------------|
| Chief Financial and Accounting Officer | Cho, Meng-Ching | 2024/11/13       | 2025/7/14        | Job reassignment                    |
| Chief Internal Auditor                 | Ni, Yung-Fa     | 2019/8/13        | 2025/7/14        | Resignation                         |

#### 4. Audit fees of the CPAs:

##### (1) Information for Audit fees of the CPAs

Unit: Thousand NT\$

| Accounting Firm               | Name of CPA    | Audit Period          | Audit Fee | Non-Audit Fee | Total | Remark                                                                                                                                                                   |
|-------------------------------|----------------|-----------------------|-----------|---------------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PricewaterhouseCoopers Taiwan | Lin, Guan-Hong | 2025/01/01~2025/03/31 | 420       | -             | 420   | Non-audited expenses include tax returns, disbursements, English translations, other informational reading considerations, and review of payroll information checklists. |
|                               | Wang, Fang- Yu | 2025/01/01~2025/03/31 |           |               |       |                                                                                                                                                                          |
| KPMG Taiwan                   | Kuo, Hsin-Yi   | 2025/04/01~2025/12/31 | 1,840     | 540           | 2,380 | Non-audited expenses include tax returns, disbursements, English translations, other informational reading considerations, and review of payroll information checklists. |
|                               | Kou, Hui-Chih  | 2025/04/01~2025/12/31 |           |               |       |                                                                                                                                                                          |

(2) In the event that the non-audit fees payment of the Company to the CPA, CPA belonging firm and its affiliate are more than 1/4 of the audit fees: No.

(3) In the event that the CPA firm is changed and the audit fees paid in the year when the CPA firm is less than that paid in the preceding year, reduction of the audit fees, percentage and causes: Not applicable °

(4) In the event that the audit fees reduced by 10% compared with that was charged in the preceding year: No.

5. The Information for Change of the CPA :

(1) Regarding the former CPA:

|                                                                                                                   |                                                                                                                                                                                                     |           |                                    |
|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------------------------|
| Change Date                                                                                                       | 2025.07.08                                                                                                                                                                                          |           |                                    |
| Cause and explanation                                                                                             | Based on the overall operational and management considerations of the Company, the Board of Directors resolved to approve the replacement of the CPA firm and signing certified public accountants. |           |                                    |
| Specify whether appointer or CPA terminates or rejects the appointment                                            | Party                                                                                                                                                                                               |           |                                    |
|                                                                                                                   | Situation                                                                                                                                                                                           | CPA       | Appointer                          |
|                                                                                                                   | Proactively terminate the appointment                                                                                                                                                               | Appointer |                                    |
| No longer accept (continue) appointment                                                                           |                                                                                                                                                                                                     |           |                                    |
| The comments and causes for issue of the audit report other than unqualified opinions within the latest two years | None.                                                                                                                                                                                               |           |                                    |
| Disagreement with the issuer                                                                                      | Yes                                                                                                                                                                                                 |           | Accounting principles or practices |
|                                                                                                                   |                                                                                                                                                                                                     |           | Disclosure of financial statement  |
|                                                                                                                   |                                                                                                                                                                                                     |           | Scope or steps of audit            |
|                                                                                                                   |                                                                                                                                                                                                     |           | Others                             |
|                                                                                                                   |                                                                                                                                                                                                     |           |                                    |
|                                                                                                                   | No                                                                                                                                                                                                  | V         |                                    |
| Note                                                                                                              |                                                                                                                                                                                                     |           |                                    |
| Other disclosure (in accordance to Item 4-7 of paragraph 6 of Article 10 of this Code )                           | None.                                                                                                                                                                                               |           |                                    |

(2) Regarding the succeeding CPA:

|                                                                                                                                                                                                          |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Accounting Firm                                                                                                                                                                                          | KPMG Taiwan                 |
| Name of CPA                                                                                                                                                                                              | Kuo, Hsin-Yi, Kou, Hui-Chih |
| Date of appointment                                                                                                                                                                                      | 2025.07.08                  |
| Accounting measures or principles with respect to certain transactions prior to the appointment and inquiries and result as to the comments likely to be issued with respect to the financial statements | Not applicable              |
| Succeeding CPA's written opinion towards the disagreement with the former CPA                                                                                                                            | None.                       |

6. The Company's chairman, presidents, and managers responsible for finance or accounting who have held a position in the CPA office or its affiliates within the latest year: None

7. Changes or transfer in shareholding by directors, supervisors, management, and major shareholders

(1) Changes in shareholding by directors, supervisors, management, and major shareholders

Unit: share

| Title                                                 | Name                                                                     | Year 2025                                |                                             | As of April 28 2026                      |                                             |
|-------------------------------------------------------|--------------------------------------------------------------------------|------------------------------------------|---------------------------------------------|------------------------------------------|---------------------------------------------|
|                                                       |                                                                          | Plus (+)/Minus (-) number of shares held | Plus (+)/Minus (-) number of pledged shares | Plus (+)/Minus (-) number of shares held | Plus (+)/Minus (-) number of pledged shares |
| Director                                              | Beidebixiu Investment Co., Ltd.                                          | —                                        | —                                           | —                                        | —                                           |
| Corporate Director Representative concurrent Chairman | Beidebixiu Investment Co., Ltd. Representative: Yang, Hung-Jen           | —                                        | —                                           | —                                        | —                                           |
| Corporate Director Representative                     | Beidebixiu Investment Co., Ltd. Representative: Chen, Tsung-Chi          | —                                        | —                                           | 3,000                                    | —                                           |
| Corporate Director Representative                     | Beidebixiu Investment Co., Ltd. Representative: Yang, Ying-Chen          | —                                        | —                                           | —                                        | —                                           |
| Corporate Director Representative                     | Bedbixiu Investment Co., Ltd. Representative: Kazuchika Furuishi         | —                                        | —                                           | —                                        | —                                           |
| Director                                              | National Development Fund, Executive Yuan                                |                                          | —                                           | —                                        | —                                           |
| Corporate Director Representative                     | National Development Fund, Executive Yuan Representative: Wu, Ming-Hsien | —                                        | —                                           | —                                        | —                                           |
| Director                                              | Dajun Investment Co., Ltd.                                               | —                                        | —                                           | —                                        | —                                           |
| Corporate Director Representative                     | Dajun Investment Co., Ltd. Representative: Weng, Wei-Lun                 | —                                        | —                                           | —                                        | —                                           |
| Director                                              | Wu, Jun-I                                                                | —                                        | —                                           | —                                        | —                                           |
| Director                                              | Lai, Kuan-Ling                                                           | —                                        | —                                           | —                                        | —                                           |
| Independent Director                                  | Wang, Wen Zhu                                                            | —                                        | —                                           | —                                        | —                                           |
| Independent Director                                  | Yang, Shih-Chieh                                                         | —                                        | —                                           | —                                        | —                                           |
| Independent Director                                  | Lin, Tsai-Fu                                                             | —                                        | —                                           | —                                        | —                                           |

| Title                                                                           | Name                     | Year 2025                                            |                                                         | As of April 28 2026                                  |                                                         |
|---------------------------------------------------------------------------------|--------------------------|------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------|
|                                                                                 |                          | Plus<br>(+)/Minus<br>(-) number<br>of shares<br>held | Plus<br>(+)/Minus<br>(-) number<br>of pledged<br>shares | Plus<br>(+)/Minus<br>(-) number<br>of shares<br>held | Plus<br>(+)/Minus<br>(-) number<br>of pledged<br>shares |
| Major Shareholder                                                               | Wu, Cheng-Lung           | 325                                                  | —                                                       | 7,000                                                | —                                                       |
| President                                                                       | Tang, Hung-Te            | —                                                    | —                                                       | —                                                    | —                                                       |
| Auditing Assistant Manager                                                      | Cho, Meng-Ching (Note 1) | —                                                    | —                                                       | —                                                    | —                                                       |
| Associate Vice President of the Finance Division                                | Shen, Meng-Fan (Note 2)  | —                                                    | —                                                       | —                                                    | —                                                       |
| Assistant Manager of Taiwan Operating Office                                    | Wang, Shih-Chun          | —                                                    | —                                                       | —                                                    | —                                                       |
| Assistant Manager of General Administration, Supervisor of Corporate Governance | Weng, Yi                 | —                                                    | —                                                       | —                                                    | —                                                       |
| Deputy Chief Executive Officer of the Biomedical Business Group                 | Ding, Zhao-Tong (Note 3) | —                                                    | —                                                       | —                                                    | —                                                       |
| Associate Vice President of the Digital Technology Division                     | Sun, Tzu-Lung (Note 4)   | —                                                    | —                                                       | —                                                    | —                                                       |
| Auditing Assistant Manager                                                      | Ni, Yung-Fa (Note 5)     | —                                                    | —                                                       | —                                                    | —                                                       |

Note 1. Mr. Cho Meng-Ching was appointed as Manager of the Internal Audit Division pursuant to the resolution approved at the 8th meeting of the 10th Board of Directors on July 8, 2025, and was reassigned from his previous position as Manager of the Finance Division and Acting Spokesperson.

2. Mr. Shen Meng-Fan was appointed as Associate Vice President of the Finance Division and Acting Spokesperson pursuant to the resolution approved at the 8th meeting of the 10th Board of Directors on July 8, 2025, and assumed office on July 14, 2025.

3. Ms. Ting Chao-Tung was appointed as Deputy Chief Executive Officer of the

Biomedical Business Group pursuant to the resolution approved at the 11th meeting of the 10th Board of Directors on December 30, 2025, and was reassigned from her previous position as Director of the GMP Cell Manufacturing Center.

4. Mr. Sun Tzu-Lung was appointed as Associate Vice President of the Digital Technology Division pursuant to the resolution approved at the 11th meeting of the 10th Board of Directors on December 30, 2025, and assumed office on January 1, 2026.
5. Former Associate Vice President of the Internal Audit Division, Mr. Ni Yung-Fa, resigned effective July 14, 2025. (Transferred to LOCUS Cell Co., Ltd.)

(2) Directors, Supervisors, Managers and Major Shareholders Transfer of Ownership:

None.

(3) Directors, Supervisors, Managers and Major Shareholders Equity Pledge

Information: None.

## 8. Information of the relationships between top ten shareholders

Book closure date: Apr. 28, 2026; Unit: Share; %

| Name (Note 1)                                                    | Current shareholding |        | Spouse & minor children's shareholding |   | Shareholding in name of others |       | Name, relationship of top ten shareholders are spouses of within 2 degrees of consanguinity to each other (Note 3) |                     | Note |
|------------------------------------------------------------------|----------------------|--------|----------------------------------------|---|--------------------------------|-------|--------------------------------------------------------------------------------------------------------------------|---------------------|------|
|                                                                  | Shares               | %      | Shares                                 | % | Shares                         | %     | Title (or Name)                                                                                                    | Relationship        |      |
| Wu, Cheng-Lung                                                   | 14,895,319           | 19.06% | 0                                      | 0 | 1,058,240                      | 1.35% | Wu, Jun-I                                                                                                          | Father and Son      |      |
|                                                                  |                      |        |                                        |   |                                |       | Wu, Yi-Chi                                                                                                         | Father and Daughter |      |
| Dingyuan Investment Co., Ltd.                                    | 6,790,000            | 8.69%  | 0                                      | 0 | 0                              | 0     | -                                                                                                                  | -                   |      |
| Representative of Ding Yuan Investment Co: Tsai , Qian-Qian      | 0                    | 0%     | 0                                      | 0 | 0                              | 0     | -                                                                                                                  | -                   |      |
| Jun Investment International Co., Ltd.                           | 3,601,516            | 4.61%  | 0                                      | 0 | 0                              | 0     | Wu, Jun-I                                                                                                          | Chairman            |      |
|                                                                  |                      |        |                                        |   |                                |       | Wu, Yi-Chi                                                                                                         | Supervisor          |      |
| Jun Investment International Co., Ltd. Representative: Wu, Jun-I | 1,300,000            | 1.66%  | 1                                      | 0 | 0                              | 0     | Wu, Cheng-Lung                                                                                                     | Father and Son      |      |
|                                                                  |                      |        |                                        |   |                                |       | Wu, Yi-Chi                                                                                                         | Brother and Sister  |      |
| National Development Fund, Executive Yuan                        | 3,159,928            | 4.04%  | 0                                      | 0 | 0                              | 0     | -                                                                                                                  | -                   |      |
| Beidebixiu Investment Co., Ltd.                                  | 3,141,924            | 4.02%  | 0                                      | 0 | 0                              | 0     | -                                                                                                                  | -                   |      |
| Beidebixiu Investment Co., Ltd. Representative: Chen, Tsung-Chi  | 3,000,000            | 3.84%  | 0                                      | 0 | 0                              | 0     | -                                                                                                                  | -                   |      |
| Chen, Tsung-Chi                                                  | 3,000,000            | 3.84%  | 0                                      | 0 | 0                              | 0     | -                                                                                                                  | -                   |      |
| Lin, Wen-Yuan                                                    | 2,229,000            | 2.85%  | 0                                      | 0 | 0                              | 0     | -                                                                                                                  | -                   |      |

|                  |           |       |   |   |   |   |                             |                     |   |
|------------------|-----------|-------|---|---|---|---|-----------------------------|---------------------|---|
| Shih, Chin-Sheng | 2,175,298 | 2.78% | 0 | 0 | 0 | 0 | -                           | -                   |   |
| Huang, Ming-You  | 1,515,000 | 1.94% | 0 | 0 | 0 | 0 | -                           | -                   |   |
| Wu, Jun-I        | 1,300,000 | 1.66% | 1 | 0 | 0 | 0 | Wu, Cheng-Lung              | Father and Son      | - |
|                  |           |       |   |   |   |   | JUN INTERNATIONAL CO., LTD. | Chairman            |   |
|                  |           |       |   |   |   |   | Wu, Yi-Chi                  | Brother and Sister  |   |
| Wu, Yi-chi       | 1,300,000 | 1.66% | 0 | 0 | 0 | 0 | Wu, Cheng-Lung              | Father and Daughter | - |
|                  |           |       |   |   |   |   | JUN INTERNATIONAL CO., LTD. | Supervisor          |   |
|                  |           |       |   |   |   |   | Wu, Jun-I                   | Brother and Sister- |   |

Note 1: The top 10 shareholders should be all listed, and the name of the corporate shareholders and its representative shall be listed respectively.

Note 2: The calculation of shareholding ratio refers to the calculation of shareholding ratio in their own name, spouse, or minor children or in the name of others.

Note 3: Shareholders listed in the previous disclosure include legal persons and natural persons, and their relationship with each other shall be disclosed in accordance with the issuer's financial reporting standards.

9. The number of shares held by the Company, the Company's directors, supervisors, managers, and directly or indirectly controlled by the same investment business and combined to calculate the total shareholding ratio:

Unit: Share; %

| Invested Business                     | The Company's investment |        | Directors, supervisors, managers, and direct or indirect control of investment in the business |        | Total holdings |        |
|---------------------------------------|--------------------------|--------|------------------------------------------------------------------------------------------------|--------|----------------|--------|
|                                       | Shares                   | %      | Shares                                                                                         | %      | Shares         | %      |
| MetaTech Investment Holding Co., Ltd. | 10,000,000               | 100.00 | -                                                                                              | -      | 10,000,000     | 100.00 |
| MTI Holding Co., Ltd                  | -                        | -      | 10,000,000                                                                                     | 100.00 | 10,000,000     | 100.00 |
| MetaTech (S) Pte Ltd.                 | -                        | -      | 3,800,000                                                                                      | 100.00 | 3,800,000      | 100.00 |
| MetaTech Ltd.                         | -                        | -      | 46,000,000                                                                                     | 100.00 | 46,000,000     | 100.00 |
| MetaTech (SZ) Ltd.                    | -                        | -      | Not applicable                                                                                 | 100.00 | Not applicable | 100.00 |
| Jianhua Travel Agency Co., Ltd.       | 1,050                    | 100.00 | -                                                                                              | -      | 1,050          | 100.00 |
| Up Cell Biomedical Inc.               | 3,800,000                | 29.23  | -                                                                                              | -      | 3,800,000      | 29.23  |
| LOCUS Cell Co., Ltd.                  | 30,000,000               | 15.00  | 36,136,000                                                                                     | 18.07  | 66,136,000     | 33.07  |
| Locus Ltd.                            | -                        | -      | 5,000                                                                                          | 100.00 | 5,000          | 100.00 |
| METATECH BIOTECHNOLOGY (MY) SDN.BHD   | -                        | -      | 1,000,000                                                                                      | 100.00 | 1,000,000      | 100.00 |

Note: It is the company's long-term investment using the equity method.

### III. Capital Overview

#### 1. Capital and shares

##### (1) Source of equity

2026/04/30 Unit: NT\$Thousand; Thousand shares

| Month/<br>Year | Par<br>value<br>(NT\$/<br>Share) | Authorized Capital |           | Paid-in Capital |         | Note                                                                |                                                         |            |
|----------------|----------------------------------|--------------------|-----------|-----------------|---------|---------------------------------------------------------------------|---------------------------------------------------------|------------|
|                |                                  | Shares             | Amount    | Shares          | Amount  | Sources of capital                                                  | Capital<br>increased<br>by assets<br>other<br>than cash | Other      |
| 1998.09        | 10                               | 1,000              | 10,000    | 1,000           | 10,000  | Cash establishment                                                  | -                                                       | Note<br>1  |
| 2001.12        | 10                               | 12,000             | 120,000   | 12,000          | 120,000 | Capital increase in cash,                                           | -                                                       | Note<br>2  |
| 2002.12        | 15                               | 30,000             | 300,000   | 16,800          | 168,000 | Capital increase in cash,                                           | -                                                       | Note<br>3  |
| 2003.09        | 10                               | 30,000             | 300,000   | 19,470          | 194,700 | Surplus and bonus converting to capital increase, \$9,900 Thousand  | -                                                       | Note<br>4  |
|                |                                  |                    |           |                 |         | Capital surplus transferred to common stock, \$16,800 Thousand      |                                                         |            |
| 2004.06        | 10                               | 30,000             | 300,000   | 23,900          | 239,000 | Surplus and bonus converting to capital increase, \$4,430 Thousand  | -                                                       | Note<br>5  |
| 2005.09        | 10                               | 30,000             | 300,000   | 26,600          | 266,000 | Surplus and bonus converting to capital increase, \$20,054 Thousand | -                                                       | Note<br>6  |
|                |                                  |                    |           |                 |         | Capital surplus transferred to common stock, \$6,946 Thousand       |                                                         |            |
| 2006.06        | 10                               | 100,000            | 1,000,000 | 30,000          | 300,000 | Surplus and bonus converting to capital increase, \$34,000 Thousand | -                                                       | Note<br>7  |
| 2006.10        | 14                               | 100,000            | 1,000,000 | 36,000          | 360,000 | Capital increase in cash, \$60,000 Thousand                         | -                                                       | Note<br>8  |
| 2006.12        | 17.10                            | 100,000            | 1,000,000 | 37,363          | 373,625 | Corporate bond converting to ordinary shares, \$13,625 Thousand     | -                                                       | Note<br>9  |
| 2007.03        | 17.10                            | 100,000            | 1,000,000 | 37,579          | 375,789 | Corporate bond converting to ordinary shares, \$2,164 Thousand      | -                                                       | Note<br>10 |
| 2007.06        | 10                               | 100,000            | 1,000,000 | 41,959          | 419,589 | Surplus and bonus converting to capital increase, \$19,546 Thousand | -                                                       | Note<br>11 |
|                |                                  |                    |           |                 |         | Capital surplus transferred to common stock, \$24,254 Thousand      |                                                         |            |
| 2007.06        | 17.10                            | 100,000            | 1,000,000 | 42,152          | 421,519 | Corporate bond converting to ordinary shares, \$1,930 Thousand      | -                                                       | Note<br>12 |
| 2007.09        | 17.10                            | 100,000            | 1,000,000 | 42,316          | 423,163 | Corporate bond converting to ordinary shares, \$1,645 Thousand      | -                                                       | Note<br>13 |
| 2008.09        | 11.60                            | 100,000            | 1,000,000 | 43,316          | 433,163 | Capital surplus transferred to common stock, \$10,000 Thousand      | -                                                       | Note<br>14 |
| 2010.12        | 11.60                            | 100,000            | 1,000,000 | 43,325          | 433,249 | Corporate bond converting to ordinary shares, \$86 Thousand         | -                                                       | Note<br>15 |
| 2011.04        | 10                               | 100,000            | 1,000,000 | 42,004          | 420,039 | Cancellation of treasury shares by \$13,210 Thousand                | -                                                       | Note<br>16 |
| 2013.11        | 10                               | 100,000            | 1,000,000 | 30,000          | 300,000 | Capital reduction to make up for losses \$120,039 Thousand          | -                                                       | Note<br>17 |
| 2015.01        | 20.05                            | 100,000            | 1,000,000 | 40,000          | 400,000 | Capital increase in cash, 100,000 Thousand                          | -                                                       | Note<br>18 |

|         |               |         |           |        |         |                                                                 |   |         |
|---------|---------------|---------|-----------|--------|---------|-----------------------------------------------------------------|---|---------|
| 2017.05 | 37.35         | 100,000 | 1,000,000 | 43,949 | 439,491 | Corporate bond converting to ordinary shares, \$39,491 Thousand | - | Note 19 |
| 2017.09 | 37.35         | 100,000 | 1,000,000 | 44,016 | 440,160 | Corporate bond converting to ordinary shares, \$669 Thousand    | - | Note 20 |
| 2018.01 | 36            | 100,000 | 1,000,000 | 58,016 | 580,160 | Capital increase in cash, \$140,000 Thousand                    | - | Note 21 |
| 2021.10 | 39.5          | 200,000 | 2,000,000 | 68,016 | 680,160 | Capital increase in cash, \$100,000 Thousand                    | - | Note 22 |
| 2022.04 | 54.5/<br>58.6 | 200,000 | 2,000,000 | 68,173 | 681,726 | Employee stock option execution \$960 Thousand                  | - | Note 23 |
|         | 62.7          |         |           |        |         | Corporate bond converting to ordinary shares, \$606 Thousand    | - |         |
| 2026.02 | 36.50         | 200,000 | 2,000,000 | 78,173 | 781,726 | Private placement of common shares: NT\$365,000 thousand.       | - | Note 24 |

Note 1. Approval Letter No.: 1998.09.17 Approval No. 00592284

Note 2. Approval Letter No.: 2002.01.09 Approval No. 09101001740

Note 3. Approval Letter No.: 2002.09.26 Approval No. 0910151865

Note 4. Approval Letter No.: 2003.09.15 Approval No. 09232661990

Note 5. Approval Letter No.: 2004.06.11 Approval No. 09332220350

Note 6. Approval Letter No.: 2005.09.02 Approval No. 09432742670

Note 7. Approval Letter No.: 2006.08.04 Approval No. 09532624610

Note 8. Approval Letter No.: 2006.08.21 Approval No. 0950135986

Note 9. Approval Letter No.: 2007.04.23 Approval No. 09632010150

Note 10. Approval Letter No.: 2007.05.15 Approval No. 09632112690

Note 11. Approval Letter No.: 2007.07.09 Approval No. 0960034965

Note 12. Approval Letter No.: 2007.09.05 Approval No. 09632722790

Note 13. Approval Letter No.: 2007.12.11 Approval No. 09633185050

Note 14. Approval Letter No.: 2008.07.07 Approval No. 0970033733

Note 15. Approval Letter No.: 2010.12.22 Approval No. 0993177428

Note 16. Approval Letter No.: 2011.04.18 Approval No. 1005022056

Note 17. Approval Letter No.: 2013.11.08 Approval No. 1020042213

Note 18. Approval Letter No.: 2015.01.16 Approval No. 1030053618

Note 19. Approval Letter No.: 2017.05.23 Approval No. 1068031847

Note 20. Approval Letter No.: 2017.09.08 Approval No. 1068058488

Note 21. Approval Letter No.: 2018.01.29 Approval No. 09633185050

Note 22. Approval Letter No.: 2021.10.27 Approval No. 11001198310

Note 23. Approval Letter No.: 2022.04.18 Approval No. 11101061480

Note 24. Approval Letter No.: 2026.02.05 Approval No. 11530009940

1. The types of shares that have been issued during the most recent year and up to the publication date of the annual report.

Apr 30, 2026

| Type of Stock | Authorized Share Capital  |                               |                         |                    |                    | Note     |
|---------------|---------------------------|-------------------------------|-------------------------|--------------------|--------------------|----------|
|               | Outstanding issued shares | Buy back the Company's shares | Privately placed shares | Unissued Shares    | Total              |          |
| Common stock  | 68,172,648 shares         | 40,000 share                  | 10,000,000 shares       | 121,827,352 shares | 200,000,000 shares | (Note 1) |

Note 1: The Company listed at over-the-counter market on June 3, 2004.

2. General declaration system related information: None

(2) List of major shareholders

Book Closure Date: Apr. 28, 2026; Unit: Shares

| Shares<br>Name of Major Shareholders      | Total shares owned | Shareholding ratio % |
|-------------------------------------------|--------------------|----------------------|
| Wu, Cheng-Lung                            | 14,895,319         | 19.06                |
| Dingyuan Investment Co., Ltd.             | 6,790,000          | 8.69                 |
| Jun Investment International Co., Ltd.    | 3,601,516          | 4.61                 |
| National Development Fund, Executive Yuan | 3,159,928          | 4.04                 |
| Beidebixiu Investment Co., Ltd.           | 3,141,924          | 4.02                 |
| Chen, Tsung-Chi                           | 3,000,000          | 3.84                 |
| Lin, Wen-Yuan                             | 2,229,000          | 2.85                 |
| Shih, Chin-Sheng                          | 2,175,298          | 2.78                 |
| Huang, Ming-You                           | 1,515,000          | 1.94                 |
| Wu, Jun-I                                 | 1,300,000          | 1.66                 |
| Wu, Yi-Chi                                | 1,300,000          | 1.66                 |

(3) The Company dividend policy and implementation

1. Article 18 of the Articles of Association of the Company stipulates the dividend policy as follows:

Article 18: If the Company records a profit for the year (defined as profit before tax and before distribution of employee compensation and directors' remuneration), the Company shall allocate 1% to 5% thereof as employee compensation and no more than 5% thereof as directors' remuneration. However, if the Company has accumulated losses, an amount sufficient to offset such losses shall first be reserved. Of the employee compensation referred to in the preceding paragraph, no less than 30% shall be allocated to non-management employees. Employee compensation may be distributed in the form of shares or cash, and the recipients may include employees of subordinate companies meeting certain conditions. The qualifications and distribution method shall be determined by the Board of Directors. The matters set forth in the preceding two paragraphs shall be resolved by the Board of Directors and reported to the shareholders' meeting. Employees of the Company's invested subsidiaries (or employees of subordinate subsidiaries meeting certain conditions) may also participate in the distribution of the aforementioned employee compensation, with the qualifications and distribution method to be determined by the Board of Directors.

Article 18-1: If there is a profit in the Company's annual final accounts, taxes should be the first made up for the past losses, next making up 10 percent for the statutory surplus public reserve. The remaining balances, together with the undistributed earnings of prior years, will be reserved or distributed would be resolved by the shareholders' meeting proposed by the Board of Directors; for the dividend distribution to the shareholders, the proportion of cash dividend shall not be less than 30%, and the rest is distributed in the form of share dividend. When the Company distributes surplus, except for statutory surplus reserve according to law, should be in accordance with the first paragraph of Article 41 of the Securities and Exchange Act, in the current year, the amount of debts deducted from the shareholders' equity occurred (If the long-term equity investment has not realized the loss of the impairment loss, the cumulative conversion adjustment and so on) no special surplus reserve from the same amount as the previous year's after-tax surplus for the purpose of distribution of earnings shall not be distributed. When the amount of the shareholder's equity deduction is reversed, should be another surplus on the revolving part.

2. The situation of the proposed dividend distribution for the current year:

The Company's 2025 deficit appropriation proposal was approved on March 12, 2026 by the Board of Directors that no dividend will be distributed this year; the case shall be proposed

to the general shareholders' meeting on the June 26, 2026 for approval.

3. Expected significant change in dividend policy:

The Company expects no major changes to the dividend policy.

(4) The effect of the proposed share dividend on the Company's business performance and earnings per share:

Not applicable (The Company does not distribute surplus in 2025)

(5) Employees' bonuses and remuneration of directors and supervisors:

1. Description regarding employees' bonus and Directors' remuneration in the Articles of Association:

According to Article 15 of the Articles of Association, the remuneration of directors is determined by the Board of Directors according to the normal level of the same industry. Since the compensation is set at a fixed level that does not depend on the current year's earnings level and future risks, it has no relative impact on the Company's operating performance. The Company has not yet agreed on a director's fee and each director receives only a fee for attending the board meetings.

According to Article 18 of the Company's Articles of Incorporation, if the Company records a profit for the year (defined as profit before tax and before distribution of employee compensation and directors' remuneration), the Company shall allocate 1% to 5% thereof as employee compensation and no more than 5% thereof as directors' remuneration. However, if the Company has accumulated losses, an amount sufficient to offset such losses shall first be reserved. Of the employee compensation referred to in the preceding paragraph, no less than 30% shall be allocated to non-management employees. Employee compensation may be distributed in the form of shares or cash, and the recipients may include employees of subordinate companies meeting certain conditions. The qualifications and distribution method shall be determined by the Board of Directors. The matters set forth in the preceding two paragraphs shall be resolved by the Board of Directors and reported to the shareholders' meeting. Employees of the Company's invested subsidiaries (or employees of subordinate subsidiaries meeting certain conditions) may also participate in the distribution of the aforementioned employee compensation, with the qualifications and distribution method to be determined by the Board of Directors. At present, the Company's directors only receive attendance fees for Board meetings and do not receive directors' remuneration.

2. The discrepancy, if there is any, between the total amount of estimated employees' bonus, directors and supervisors' remuneration, share dividends and total amount actually being paid would be treated as the changes at the accounting estimate.

The Board of Director of the Company has been approved on May 11, 2026, and no remuneration and bonus will be distributed for the current year.

3. The Board of Directors has approved the distribution of remuneration: there is no distribution of employees' bonus and directors' remuneration in the current year, the directors of the Company only receive the Board attendance fee at the moment and therefore it is not applicable. The Board of Directors of the Company has approved on May 11, 2026, that there will be no distribution of remuneration for the current year.

(1) Bonus of the employees and remuneration of the directors are distributed in cash or shares.

If there is a discrepancy between the estimated annual amount and the recognized cost, the difference, cause and treatment should be disclosed: Not applicable.

(2) Proposed employees' bonus in shares as percentage of net income and total employees' bonus: Not applicable.

Actual bonus and remuneration distributions of employees, directors and supervisors in the previous year:

There were no employee bonus and remunerations of directors and supervisors in the previous year.

(6) Share buyback by the Company: None

1. In accordance with Article 28-2 of the Securities Exchange Act and the provisions of the Measures for the listed companies to buyback shares of the Company.

2. The transfer of shares to the employees intends to buyback shares of the Company from the centralized market of securities, and the relevant matters for the purchase of shares are as follows:

Book Closure Date: Apr. 28, 2026; Unit: NT\$, Shares

| Items \ Times                                                                          | The first time                  | The second time                 | The third time                  | The fourth time                 |
|----------------------------------------------------------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| The Board of Directors resolution date                                                 | 2004/08/10                      | 2005/05/10                      | 2007/11/07                      | 2023/10/06                      |
| Share buyback purpose                                                                  | Transfer of shares to employees | Transfer of shares to employees | Transfer of shares to employees | Transfer of shares to employees |
| Share buyback type and quantity                                                        | Common stock / 746,000 shares   | Common stock / 750,000 shares   | Common stock/1,321,000 shares   | Common stock /800,000 shares    |
| Share buyback period                                                                   | 2004/08/13 ~ 2004/10/12         | 2005/05/12 ~ 2005/07/11         | 2007/11/09 ~ 2008/01/08         | 2023/10/11~ 2023/12/8           |
| Buyback price interval                                                                 | \$23.40 ~ \$28.00               | \$14.80 ~ \$16.85               | \$12.00 ~ \$20.00               | \$36.00~\$50.00                 |
| Total amount of buyback                                                                | \$19,591,398                    | \$11,751,666                    | \$18,819,324                    | \$1,863,649                     |
| Number of shares sold and transferred                                                  | 746,000 shares (Note 2)         | 750,000 shares (Note 1)         | 1,321,000 shares (Note 3)       | 0 (Note/ 4)                     |
| Cumulative holdings of shares of the Company                                           | 0 share                         | 0 share                         | 0 share                         | 40,000 shares                   |
| Cumulative holdings of the Company's shares as a percentage of the total issued shares | 0.00%                           | 0.00%                           | 0.00%                           | 0.05%                           |

Note 1: The tax was paid and the shares are transferred to employees on March 29, 2006.

Note 2: The tax was paid and the shares are transferred to employees on February 6, 2007.

Note 3: The cancellation of capital reduction registration was completed on April 18, 2011. The base date for the reduction was on March 31, 2011.

Note 4: Not yet transferred to staff.

2. Corporate bonds management:

**Corporate Bonds**

| <b>Corporate Bond Type<br/>(Note 2)</b> | <b>The first secured convertible bond<br/>(Note 5)</b>                                                                                                                                                                                                | <b>The second secured convertible bond<br/>(Note 5)</b>                                                                                                                                                                                                                                                  | <b>The third secured convertible bond<br/>(Note 5)</b>                                                                                                                                                                                                                                |
|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Issue date                              | October 2, 2006                                                                                                                                                                                                                                       | July 24, 2014                                                                                                                                                                                                                                                                                            | January 9, 2019                                                                                                                                                                                                                                                                       |
| Face value                              | NT\$120,000,000                                                                                                                                                                                                                                       | NT\$150,000,000                                                                                                                                                                                                                                                                                          | NT\$150,000,000                                                                                                                                                                                                                                                                       |
| Issuance and listing<br>(Note 3)        | -                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                                        | -                                                                                                                                                                                                                                                                                     |
| Offering rate                           | Par                                                                                                                                                                                                                                                   | Par                                                                                                                                                                                                                                                                                                      | NT\$101 (Issued at a premium)                                                                                                                                                                                                                                                         |
| Total amount                            | NT\$120,000,000                                                                                                                                                                                                                                       | NT\$150,000,000                                                                                                                                                                                                                                                                                          | NT\$151,500,000                                                                                                                                                                                                                                                                       |
| Coupon rate                             | 0%                                                                                                                                                                                                                                                    | 0%                                                                                                                                                                                                                                                                                                       | 0%                                                                                                                                                                                                                                                                                    |
| Maturity                                | 5-year/expiry date: October 1, 2011                                                                                                                                                                                                                   | 3-year/expiry date: July 24, 2017                                                                                                                                                                                                                                                                        | 3-year/expiry date: January 9, 2022                                                                                                                                                                                                                                                   |
| Guarantor                               | Taiwan Cooperative Bank                                                                                                                                                                                                                               | Yuanta Commercial Bank                                                                                                                                                                                                                                                                                   | Taiwan Business Bank                                                                                                                                                                                                                                                                  |
| Trustee                                 | Taiwan Cooperative Bank                                                                                                                                                                                                                               | Trust Department of JihSun International Bank, Ltd.                                                                                                                                                                                                                                                      | Trust Department, Land Bank of Taiwan                                                                                                                                                                                                                                                 |
| Underwriter                             | MasterLink Securities Corporation                                                                                                                                                                                                                     | Concord Securities Co., Ltd.                                                                                                                                                                                                                                                                             | Waterland Securities Co., Ltd.                                                                                                                                                                                                                                                        |
| Legal counsel                           | Huang, Tai Yuan Lawyer                                                                                                                                                                                                                                | Zhuang, Zhen Nong Lawyer                                                                                                                                                                                                                                                                                 | Qiu, Ya Wen Lawyer                                                                                                                                                                                                                                                                    |
| CPA                                     | PricewaterhouseCoopers Taiwan                                                                                                                                                                                                                         | PricewaterhouseCoopers Taiwan                                                                                                                                                                                                                                                                            | PricewaterhouseCoopers Taiwan                                                                                                                                                                                                                                                         |
| Repayment                               | Case repayment in lump sum at the time of maturity                                                                                                                                                                                                    | The principal will be paid once in cash at par value at time of maturity.                                                                                                                                                                                                                                | The principal will be paid once in cash at par value at time of maturity.                                                                                                                                                                                                             |
| Outstanding amount                      | NT\$0 (Repaid in full in October 2011)                                                                                                                                                                                                                | NT\$0 (It is fully converted before maturity)                                                                                                                                                                                                                                                            | NT\$0 (Repaid in full at January, 24 2022)                                                                                                                                                                                                                                            |
| Redemption or early repayment clause    | The closing price of the convertible corporate bonds from the day following the issuance of one month to the end of the issuance period of 40 days, if the closing price of the common stock of the company at the counter buying center lasts for 30 | The date of the issuance of the conversion corporate bond is one month after the expiration of the issue period, and the forty days before the maturity of the issue period (maturity date), if the closing price of the company's common stock at the counter trading center exceeds 30% (inclusive) of | The conversion of corporate bonds shall begin on the day following the expiration of three months from the date of issue (April 10, 2019) to 40 days before the expiration of the issue period (November 30, 2021), if the closing price of the ordinary shares of the Company in the |

| Corporate Bond Type<br>(Note 2) | The first secured convertible bond<br>(Note 5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | The second secured convertible bond<br>(Note 5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | The third secured convertible bond<br>(Note 5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                 | <p>consecutive business days, when the conversion price exceeds 50 percent (inclusive) or more, the Company may send a “Bond Redemption Notice” to the bondholders by registered mail within the next 30 business days. (The aforementioned period starts from the date of dispatch of the company, and the expiry date of the period is used as the base date for bond redemption, and the aforementioned period shall not be the bondholder and the counter is requested to announce the purchase price of the counter at the time of the expiry of the period, and calculate the redemption price according to the period mentioned in (c) and the bond redemption yield (from the date of the bond issuance date to the base day for bond redemption), and withdraw all the bonds in cash.</p> <p>From the day following the issuance of the convertible corporate bonds to the end of the issue period up to 40 days before the expiry of the issuance period, if the outstanding balance of the convertible corporate bonds is less than 10% of the total amount of the</p> | <p>the closing price for 30 consecutive business days, the Company may, within 30 business days thereafter, send a “Bond Redemption Notice” to the bondholders by registered mail, and please call the cabinet to buy the center announcement. (According to the register on the list of creditors on the five business days prior to the dispatch, the investors who subsequently obtained the conversion of corporate bonds due to trading or other reasons shall be notified by way of announcement).</p> <p>The date of the issuance of the conversion corporate bond is one month after the expiration of the issue period, and the forty days before the maturity of the issue period (maturity date), when the total amount of bonds not converted in the conversion of corporate bonds is less than 10% of the total amount of the issue, the total amount of the bonds that have not been converted by the conversion of the corporate bonds will be less than 10% of the total amount of the issue, at any time thereafter, the Company may send a “Bond Redemption Notice” to the bondholders by registered mail, and the letter will be announced by</p> | <p>securities firm’s business premises exceeds 30% of the current trading day, the conversion price is more than 30% (inclusive), the Company will send a 30-day “Bond Redemption Notice” to the bondholders by registered mail within 30 business days thereafter. (The aforesaid period starts from the date of the Company’s letter of issuance, and the expiration date of the period is the base date for the bond redemption, and the foregoing period shall not be the period of the suspension of the conversion of Article 9 of the present Measures).</p> <p>And (According to the register on the fifth business day bond holder’s register before the date of the “Bond Redemption Notice”, the investor who subsequently obtained the conversion of the corporate bond due to trading or other reasons shall be notified by way of announcement). And the letter to the counter trading center to announce the exercise of the redemption right of the Company, and within five business days after the benchmark date of the bond redemption, all the converted corporate bonds that are in circulation are redeemed in cash in</p> |

| Corporate Bond Type<br>(Note 2) | The first secured convertible bond<br>(Note 5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | The second secured convertible bond<br>(Note 5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | The third secured convertible bond<br>(Note 5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                 | <p>original issuance, the Company may obtain any subsequent time, declaring a “Bond Redemption Notice” by registered creditors (the period mentioned above is calculated from the date of dispatch of the Company, and the expiry date of the period is used as the bond redemption base date, and the aforementioned period must not be the period for the conversion of Article 9) for bondholders, in addition, the counter is requested to inform the center of the purchase center and upon expiration of the period, calculate the redemption price according to the period mentioned in (3) and the bond redemption yield (from the date of the bond issuance to the base day for bond redemption), withdraw all the bonds in cash.</p> <p>Redemption yields are as follows:<br/> From the day following the issuance of one month to the date of the issuance of the full four-year period, the bond will be redeemed at a yield of 1.5% per year.<br/> From the day following the issuance of four years to the end of the 40th day</p> | <p>the Counter Buying Center. (According to the register on the list of creditors on the five business days prior to the dispatch, the investors who subsequently obtained the conversion of corporate bonds due to trading or other reasons shall be notified by way of announcement).</p> <p>The Company will use the 30th day from the date of the issuance of the “Bond Redemption Notice” (inclusive) as the base date for bond redemption (the foregoing period shall not be the ninth period of suspension of the conversion period).</p> <p>Whether or not the bondholders replied in writing to the Company’s stock agency for cash redemption before the bond redemption base date (effective at the time of delivery, the postmarker is based on postmark date), and the Company redeems the bond holder’s convertible corporate bonds in cash on the five business days after the benchmark date of bond redemption.</p> | <p>denominations of the bonds.</p> <p>The conversion of corporate bonds shall begin on the day following the expiration of three months from the date of issue (April 10, 2019) to 40 days before the expiration of the issue period (November 30, 2021), at the time when the balance of the Company’s debt is less than 10% of the total amount of the original issue, the Company may, at any time thereafter, send a 30-day “Bond Redemption Notice” to the bondholders by registered post. (The aforesaid period starts from the date of the Company’s letter of issuance, and the expiration date of the period is the base date for the bond redemption, and the foregoing period shall not be the period of the suspension of the conversion of Article 9 of the present Measures).</p> <p>And (According to the register on the fifth business day bond holder’s register before the date of the “Bond Redemption Notice”, the investor who subsequently obtained the conversion of the corporate bond due to trading or other reasons shall be notified by way of announcement). And the letter to the counter trading</p> |

| Corporate Bond Type<br>(Note 2) |                                                                                          | The first secured convertible bond<br>(Note 5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | The second secured convertible bond<br>(Note 5) | The third secured convertible bond<br>(Note 5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------------------------|------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                 |                                                                                          | prior to the expiration of the convertible corporate bonds, the convertible corporate bonds are redeemed at the bond's denomination. If bondholders do not receive a written reply to the stock agent of the company (which will be effective at the time of delivery, using the postal date of mailing), it will be received by the holder of the bond on the "Redemption of Bonds". The company may convert its convertible corporate bonds into new shares issued by the company at the conversion price at that time, using the expiry date of the notice period as the conversion base date. |                                                 | center to announce the exercise of the redemption right of the Company, and within five business days after the benchmark date of the bond redemption, all the converted corporate bonds that are in circulation are redeemed in cash in denominations of the bonds.<br>If the creditor does not reply in writing to the Company's stock agency before the benchmark date of the bond redemption as stated in the "Bond Redemption Notice" (effective at the time of delivery, the postmarker shall post the postmark date), the Company shall redeem the Converted Corporate Bonds held by it in cash on the maturity date. |
| Covenant applicable(Note 4)     |                                                                                          | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | None                                            | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Credit rating                   |                                                                                          | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | None                                            | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Other rights of bond holders    | Amount converted in, exchanged, or subscribed to common shares, ADRs or other securities | NT\$0 (Repaid in full in October 2011)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | None                                            | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

| Corporate Bond Type<br>(Note 2)                     |                   | The first secured convertible bond<br>(Note 5)                                                                                                                                                 | The second secured convertible bond<br>(Note 5)                                                                                                                                                                                                                | The third secured convertible bond<br>(Note 5)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                     | Conversion rights | Details of the Company's First Secured Convertible Corporate Bonds Issuance Procedures.                                                                                                        | Details of the Company's Second Secured Convertible Corporate Bonds Issuance Procedures.                                                                                                                                                                       | Details of the Company's Third Secured Convertible Corporate Bonds Issuance Procedures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Dilution and other effects on existing shareholders |                   | There is no significant dilution of equity, and if the number of shares after full conversion only accounts for 7.29% of the total number of shares, the dilution effect on equity is limited. | The total issue amount is NT\$150 million, which is calculated based on the current conversion price of \$37.35. If all shares are converted, approximately 2,677 Thousand shares will be added, accounting for approximately 6.69% of the shares at the time. | For the total amount of NT\$151.5 million, based on the current conversion price of \$ 63.3, if the total conversion, the number of ordinary shares will increase by 2,369,000 shares, accounting for 4.08% of the current shares. The convertible price of this convertible corporate bond shall be adjusted according to the Third Secured Convertible Corporate Bonds Issuance Procedures of the MetaTech and therefor the convertible price was changed from NT\$63.3 to NT\$62.7 at September, 27, 2021. The total converted common stock is amounted to 60,603 Thousand shares, only accounts for 0.09% of the total number of shares, the dilution effect on equity is limited. |
| Custodian                                           |                   | None                                                                                                                                                                                           | None                                                                                                                                                                                                                                                           | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

Note 1: The case of corporate bond processing includes public and private corporate bonds. The public corporate bonds in process are the ones that have already come into effect (approved); the private corporate bonds in the process are those that have been approved by the Board of Directors.

Note 2: The number of columns depends on the actual number of bonds.

Note 3: Fill in only when it is a overseas corporate bond.

Note 4: Such as restrictions on the distribution of cash dividends, foreign investment or the requirement to maintain a certain proportion of

assets, etc.

Note 5: Private type should be marked in a prominent manner.

Note 6: In the case of convertible corporate bonds, exchangeable corporate bonds, issuance of corporate bonds, or corporate bonds with warrants, the disclosure information of corporate bond, convertible corporate bond, the exchangeable corporate bond, and the issuance of corporate bonds shall be disclosed in accordance with the nature of the statement and attachment of equity corporate bond information.

### Convertible corporate bonds information

| Corporate Bond Type                         |         | The first domestic secured convertible bond in 2006                                                         |       |                         | The second domestic secured convertible bond in 2014                                                        |        |                         | The third domestic secured convertible bond in 2018                                                                  |                                                                                                                      |
|---------------------------------------------|---------|-------------------------------------------------------------------------------------------------------------|-------|-------------------------|-------------------------------------------------------------------------------------------------------------|--------|-------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| Year Items                                  |         | 2010                                                                                                        | 2011  | As of April 30, 2012    | 2016                                                                                                        | 2017   | As of April 30, 2018    | 2021                                                                                                                 | As of January 9, 2022                                                                                                |
| Convertible corporate bonds market price    | Highest | 120.0                                                                                                       | 113.1 | Not applicable (Note 1) | 118.00                                                                                                      | 151.00 | Not applicable (Note 2) | 118                                                                                                                  | 101                                                                                                                  |
|                                             | Lowest  | 104.6                                                                                                       | 113.1 | Not applicable (Note 1) | 103.00                                                                                                      | 111.65 | Not applicable (Note 2) | 100.1                                                                                                                | 99.15                                                                                                                |
|                                             | Average | 112.3                                                                                                       | 113.1 | Not applicable (Note 1) | 110.75                                                                                                      | 126.41 | Not applicable (Note 2) | 105.72                                                                                                               | 100.31                                                                                                               |
| Conversion price                            |         | 11.6                                                                                                        |       | Not applicable (Note 1) | 37.35                                                                                                       |        | Not applicable (Note 2) | 63.3/62.7 (Note 3)                                                                                                   | 62.7 (Note 3)                                                                                                        |
| Issue (Processing) Date and Conversion Date |         | 17.1                                                                                                        |       | Not applicable (Note 1) | 2014/7/24<br>39.76                                                                                          |        | Not applicable (Note 2) | 2019/1/9<br>63.3 (Note 3)                                                                                            |                                                                                                                      |
| Perform the conversion obligation           |         | Please refer to the "issuance and conversion measures" of the corporate bond management in the above table. |       | Not applicable (Note 1) | Please refer to the "issuance and conversion measures" of the corporate bond management in the above table. |        | Not applicable (Note 2) | Please refer to the "issuance and conversion measures" of the corporate bond management in the above table. (Note 3) | Please refer to the "issuance and conversion measures" of the corporate bond management in the above table. (Note 4) |

Note 1: The first domestic secured convertible corporate bonds of the Company in 2006 were expired on October 1, 2011 and the sale of the bond at over-the-counter market was terminated on October 3, 2011.

Note 2: The second domestic secured convertible corporate bonds of the Company in 2014 were expired on July 24, 2017 and the sale of the bond at over-the-counter market was terminated on July 25, 2017.

Note 3: The third domestic secured convertible corporate bonds of the Company in 2018 were started since September 27, 2021 and the conversion price is adjusted from NT\$63.3 to NT\$62.7.

Note 4: The third domestic secured convertible corporate bonds of the Company in 2018 were expired on January 9, 2022 and it was available for conversion since April 10, 2019 and it was fully paid by January 24, 2022.

3. Preferred stocks management: None.

4. Overseas depositary receipts management: None.

## 5. Employee stock option certificates management:

Thousand shares/ Thousand NT\$

| Type of employee stock option certificate                                 | The first (term) Employee stock option certificate                                                            | The second (term) Employee stock option certificate                                                           | The third (term) Employee stock option certificate                                                            |
|---------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| Effective date of declaration                                             | 2018.1.8                                                                                                      | 2018.1.8                                                                                                      | 2018.1.8                                                                                                      |
| Issue (handle) Date                                                       | 2018.4.2                                                                                                      | 2018.5.14                                                                                                     | 2018.11.15                                                                                                    |
| Number of issuing units                                                   | 2,280                                                                                                         | 1,297                                                                                                         | 423                                                                                                           |
| Number of subscribed shares issued as a percentage of total issued shares | 3.93%                                                                                                         | 2.24%                                                                                                         | 0.73%                                                                                                         |
| Subscription duration                                                     | 2018.4.2~2024.4.1                                                                                             | 2018.5.14~2024.5.13                                                                                           | 2018.11.15~2024.11.14                                                                                         |
| Ways of performance                                                       | Issuance of new shares                                                                                        | Issuance of new shares                                                                                        | Issuance of new shares                                                                                        |
| Limited subscription period and ratio (%)                                 | First 2 years: 100%<br>The 3rd year: 65%<br>The 4th year: 45%<br>The 5th year: 25%<br>The 6th year: Unlimited | First 2 years: 100%<br>The 3rd year: 65%<br>The 4th year: 45%<br>The 5th year: 25%<br>The 6th year: Unlimited | First 2 years: 100%<br>The 3rd year: 65%<br>The 4th year: 45%<br>The 5th year: 25%<br>The 6th year: Unlimited |
| Executed Acquisition Stock Quantity                                       | -                                                                                                             | 40                                                                                                            | 56                                                                                                            |
| Subscription amount has been executed.                                    | -                                                                                                             | 2,344                                                                                                         | 3,052                                                                                                         |
| Number of shares are cancelled                                            | (699)                                                                                                         | (586)                                                                                                         | (353)                                                                                                         |
| Number of shares not executed                                             | 1,581                                                                                                         | 671                                                                                                           | 14                                                                                                            |
| Number of shares due for cancellation                                     | 1,581                                                                                                         | 671                                                                                                           | 14                                                                                                            |
| Remaining unexecuted shares                                               | 0                                                                                                             | 0                                                                                                             | 0                                                                                                             |
| Unexecuted subscribers' subscription price per share                      | 57.9                                                                                                          | 58.6                                                                                                          | 54.5                                                                                                          |
| The ratio of unexecuted shares to total issued shares (%)                 | 0%                                                                                                            | 0%                                                                                                            | 0%                                                                                                            |
| Impact on shareholders' equity                                            | No major impact.                                                                                              | No major impact.                                                                                              | No major impact.                                                                                              |

**The name, acquisition and subscription status of the top 10 employees who obtained the employee stock option certificates**

|                    | Title<br>(Note 1)                                       | Name                      | Number of shares acquired | The number of shares acquired to the total number of issued shares (Note 4) | Executed (Note 2)           |                             |                     |                                                                               | Not Executed (Note 2)       |                             |                     |                                                                               |
|--------------------|---------------------------------------------------------|---------------------------|---------------------------|-----------------------------------------------------------------------------|-----------------------------|-----------------------------|---------------------|-------------------------------------------------------------------------------|-----------------------------|-----------------------------|---------------------|-------------------------------------------------------------------------------|
|                    |                                                         |                           |                           |                                                                             | Number of shares subscribed | Subscription price (Note 5) | Subscription amount | The number of shares subscribed to the total number of issued shares (Note 4) | Number of shares subscribed | Subscription price (Note 6) | Subscription amount | The number of shares subscribed to the total number of issued shares (Note 4) |
| Manager            | President                                               | Tang, Hung-Te             | 388                       | 0.57%                                                                       | —                           | —                           | —                   | —                                                                             | 388                         | NT\$57.9;<br>NT\$58.6       | —                   | 0.57%                                                                         |
|                    | Assistant Manager                                       | Wang, Shih-Chun           |                           |                                                                             |                             |                             |                     |                                                                               |                             |                             |                     |                                                                               |
|                    | Assistant Manager                                       | Chan, Chih-Tsung (Note 7) |                           |                                                                             |                             |                             |                     |                                                                               |                             |                             |                     |                                                                               |
|                    | Assistant Manager                                       | Wen, Yi                   |                           |                                                                             |                             |                             |                     |                                                                               |                             |                             |                     |                                                                               |
|                    | Assistant Manager                                       | Ding, Qiao-Xuan (Note 8)  |                           |                                                                             |                             |                             |                     |                                                                               |                             |                             |                     |                                                                               |
|                    | Assistant Manager                                       | Ding, Zhao-Tong           |                           |                                                                             |                             |                             |                     |                                                                               |                             |                             |                     |                                                                               |
| Employees (Note 3) | President of China and Hong Kong Operation Office       | Chin, Chiang              | 892                       | 1.31%                                                                       | —                           | —                           | —                   | —                                                                             | 892                         | NT\$57.9;<br>NT\$58.6       | —                   | 1.31%                                                                         |
|                    | Deputy chairman of China and Hong Kong Operation Office | Meng, Ching-Piao          |                           |                                                                             |                             |                             |                     |                                                                               |                             |                             |                     |                                                                               |

|                                                                |                  |  |  |  |  |  |  |  |  |  |  |  |
|----------------------------------------------------------------|------------------|--|--|--|--|--|--|--|--|--|--|--|
| Customer Manager of China and Hong Kong Operation Office       | Chen, Wen-Chin   |  |  |  |  |  |  |  |  |  |  |  |
| Senior Sales Engineer of China and Hong Kong Operation Office  | Chen, Hsueh      |  |  |  |  |  |  |  |  |  |  |  |
| Sales Manager of Taiwan Operation Office                       | Hsu, Yu-Chiao    |  |  |  |  |  |  |  |  |  |  |  |
| Sale Assistant Manager of China and Hong Kong Operation Office | Chu, Hsiang-Hua  |  |  |  |  |  |  |  |  |  |  |  |
| Sales Director of Singapore Operation Office                   | Huang, Chih-Chin |  |  |  |  |  |  |  |  |  |  |  |
| Applied Construction Manager of Taiwan Operation Office        | Lai, Ming-Hsin   |  |  |  |  |  |  |  |  |  |  |  |
| Senior Customer Service Manager of Taiwan Operation Office     | Zhao, Yi-Jun     |  |  |  |  |  |  |  |  |  |  |  |
| Chief Technology Officer of Locus Cell Co., Ltd.               | Liu, Heng-Yu     |  |  |  |  |  |  |  |  |  |  |  |

Note 1: Including managers and employees (who have been resigned or deceased, should be noted), individual names and titles should be disclosed, but their acquisition and subscription can be disclosed in a summary manner.

Note 2: The number of fields is adjusted according to the actual number of times of issuance.

Note 3: The top ten employees who have acquired warrants refer to employees other than managers.

- Note 4: The total number of issued shares refers to the number of shares listed in the registration data of the Ministry of Economic Affairs
- Note 5: The executed employee's subscription price shall be disclosed at the time of execution.
- Note 6: Unexecuted employee's warrant price shall disclose the adjusted warrant price calculated according to the issuance method.
- Note 7: Mr. Chan, Chih-Tsung, Assistant Manager of the Finance Department, resigned on November 13, 2024 (transferred to LOCUS).
- Note 8: Ms. Ting, Chaio-Hsuan, Director of the Biomedical Department, resigned on September 1, 2024.

6. Employee Restricted Stock Options: None ◦

7. Mergers and acquisitions or transfer of shares of other companies to issue new share: None ◦

8. Fund utilization plans and status

(A) 2015 Capital increase in cash:

1. Plan:

Approval date and number of capital increase: Financial Management Certificate of the Executive Yuan Financial Supervision and Administration Commission on March 17, 2016 Letter No. 1050004642 was approved.

2. Implementation:

On May 19, 2016, the Financial Management Committee approved the revocation, and the Financial Management Committee issued the letter No. 1050020158 for approval.

(B) 2017 Capital increase in cash:

1. Plan:

Capital increase approval date and the no. of the official letter: Financial Supervisory Commission approved through the official letter no. 1060036940 issued on Oct 13, 2017.

2. Implementation:

The total amount of funds used by the company in this project is NT\$546,548,000, which is mainly used to develop regenerative medicine. The details include technology transfer royalties for cooperation with CellSeed, laboratory construction and maintenance costs, equipment costs and clinical trials. Cost, etc., apply cell sheets to the esophagus, knee cartilage. The plan has been implemented in the fourth quarter of 2022, and the completion declaration was completed on January 10, 2023.

(C) Supplementary explanation on the implementation of the third secured domestic convertible corporate bond in 2018:

1. Plan:

Approved issuance date and document number: Financial Supervision and Administration Commission of the Executive Yuan December 14, 2018 Jin Guan Zheng Fa Zi No. 1070345294.

2. Implementation:

The total amount of funds for this project is NT\$151.5 Million and all of which are used to enrich working capital. It has been used up in the second quarter of 2019, and is reported on April 9, 2021 at the request of the Over-the-Counter Buying Center. Please read the disclosure in the 2020 Annual Report for detailed supplementary explanation.

(D) 2020 Capital increase in cash:

1. Plan:

Approved issuance date and document number: Financial Supervision and Administration Commission of the Executive Yuan April 14, 2021 Jin Guan Zheng Fa Zi No. 1100335941.

2. Implementation:

The total amount of funds used in this plan is NT\$450 Million which is mainly used in investing LOCUS Cell Co., Ltd., repayment of bank loans, and enrichment of working capital. Issued 10,000,000 shares of common stock at NT\$39.50 per share. The full amount of NT\$395,000 thousand was received on September 27, 2021. The plan was fully executed in the fourth quarter of 2021, of which the Company used its own funds to fund the shortfall.

## IV. Operational Highlight

### 1. Business Content

#### (1) Business Scope

##### A. The main content of the business

- (1) CC01080 Electronic Components Manufacturing
- (2) F119010 Wholesale of Electronic Materials
- (3) F219010 Retail Sale of Electronic Materials
- (4) I301010 Information Software Services
- (5) I301020 Data Processing Services
- (6) IG01010 Biotechnology Services
- (7) IG02010 Research and Development Service
- (8) F108040 Wholesale of Cosmetics
- (9) F208040 Retail Sale of Cosmetics
- (10) F102040 Wholesale of Nonalcoholic Beverages
- (11) F102170 Wholesale of Food and Groceries
- (12) F203010 Retail Sale of Food, Grocery, and Beverage
- (13) F401010 International Trade
- (14) I199990 Other Consulting Service
- (15) IZ99990 Other Industrial and Commercial Services
- (16) I103060 Management Consulting
- (17) CF01011 Medical Devices Manufacturing
- (18) F108031 Wholesale of Medical Devices
- (19) F208031 Retail Sale of Medical Apparatus
- (20) C802100 Cosmetics Manufacturing
- (21) C802110 Cosmetic Pigment Manufacturing
- (22) JE01010 Rental and Leasing
- (23) F113030 Wholesale of Precision Instruments
- (24) F208050 Retail of Over-the-counter drugs class B
- (25) F213040 Retail Sale of Precision Instruments
- (26) F399040 Retail Sale No Storefront
- (27) F601010 Intellectual Property Rights
- (28) I301030 Electronic Information Supply Services
- (29) IC01010 Medicine Inspection
- (30) F108021 Wholesale of Western Pharmaceutical
- (31) F208021 Retail of Western Pharmaceutical
- (32) C802041 Manufacture of Drugs and Medicines
- (33) ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

## B. Business ratio in 2025

Unit: NT\$ thousand; %

| Main products          | Revenue   | Ratio  |
|------------------------|-----------|--------|
| Biomedical products    | 51,987    | 3.43%  |
| Commercial products    | 287,920   | 19.01% |
| Communication products | 97,258    | 6.42%  |
| Connectors             | 1,040,462 | 68.70% |
| Others                 | 36,965    | 2.44%  |
| Total                  | 1,514,592 | 100%   |

## C. The company's current commodity (service) items

### (1) Main business content

The company's main business activities are the wholesale sales of electronic materials, providing cell therapy technology (including treatments for cartilage and skin tissues), cell storage (storing cells according to customer needs for future medical use), cosmetics, and contract manufacturing services. The products represented are mainly consumer products, communication products, and connectors.

### (2) Product brands of agency: (in alphabetical order)

Electronic Business Group:

|   |                |    |               |    |                   |    |                         |
|---|----------------|----|---------------|----|-------------------|----|-------------------------|
| 1 | ADDA           | 10 | IAT           | 19 | Neoway Technology | 28 | SUNON                   |
| 2 | Alliancememory | 11 | ICPLUS        | 20 | Netsol            | 29 | SU-SCON                 |
| 3 | Analog         | 12 | InterFET      | 21 | E-otron           | 30 | Winchester INTERCONNECT |
| 4 | AME            | 13 | Infibi        | 22 | Walsin            | 31 | YEEBO LCD               |
| 5 | ASIX           | 14 | Jensondisplay | 23 | Phoenix Contact   | 32 | CMOS                    |
| 6 | Cirrus Logic   | 15 | Kdtouch       | 24 | Pixelworks        | 33 | Amphenol Industrial     |
| 7 | E-switch       | 16 | Ledengin      | 25 | Samtec            | 34 | RunIC                   |
| 8 | Everspin       | 17 | Metrodyne     | 26 | SINGWAY           | 35 | Oring                   |
| 9 | Gridcomm-PLC   | 18 | MXIC          | 27 | SKYLAB            | 36 | SYNC Power Corp         |

Biomedical Business Group:

|   |                                      |
|---|--------------------------------------|
| 1 | Taiwan Hitachi Asia Pacific Co., Ltd |
| 2 | Exolimit (Up Cell Biomedical Inc.)   |

## D. New products (services) planned to develop

### ●Electronic Business Group

In 2025, it is expected to look for semiconductor product for agency, mainly for modular IC products, power control and management IC products, and then look for the institutional products for energy storage cabinets, electric vehicle-related market and Semiconductor Equipment applications.

- Biomedical Business Group

- (1) Knee Cartilage Cell Layer Sheet Technology:

The application of this technology is primarily governed by the “Regulations Governing the Implementation or Use of Specific Medical Technologies, Medical Examinations, and Medical Devices” (the “Special Regulation Act”). In Taiwan, a total of three hospitals have been approved to perform cell therapy for knee cartilage defects using autologous chondrocytes. Each hospital has commissioned MetaTech to manufacture cartilage cell products, including cell isolation, sheet culture, product harvesting, quality control testing, and product transportation. As of March 30, 2026, the hospitals commissioning MetaTech to produce cell products for autologous chondrocyte implantation in the treatment of knee cartilage defects were E-Da Hospital, Min-Sheng Hospital, and Tungs’ Taichung MetroHarbor Hospital. To date, a total of 71 knee cartilage cell sheet implantation cases for the treatment of knee cartilage defects have been enrolled. Most patients had previously undergone treatments such as analgesic and anti-inflammatory medications, platelet-rich plasma (PRP), hyaluronic acid injections, or arthroscopic surgery without satisfactory results. Overall, following cell implantation therapy, all patients demonstrated favorable recovery outcomes, with no serious adverse reactions reported, and their symptoms were effectively improved.

- (2) In-house R&D Projects:

Our company has independently developed autologous fibroblast technology and successfully obtained two Taiwanese invention patents: “A Method for Manufacturing Microcellular Layers” (Invention Patent No. I693283) and “Highly Proliferative 3D Structured Cell Spheres, Their Manufacturing Method, and Applications” (Invention Patent No. I724528). Patent applications for this technology have also been filed in both China and the United States, highlighting the company’s international strategic deployment and technological leadership in the field of regenerative medicine R&D. This innovative achievement was recognized with the 16th National Innovation Award, underscoring its substantial clinical application potential and commercial value.

Leveraging this proprietary technology, Metatech (AP) Inc. collaborates with medical institutions to develop cell therapy protocols in accordance with the Regulations Governing the Application or Use of Specific Medical Techniques or Examinations, or Medical Devices (hereinafter referred to as the Regulations). These protocols are applied in the filling and repair of skin defects such as wrinkles, depressions, and scars. Since 2021, this technology has been officially launched as a contract development and manufacturing organization (CDMO) service. Through process optimization, product shelf life has been extended and transportation stability improved, thereby enhancing both product quality and clinical effectiveness.

Following the 2021 inclusion of autologous fibroblast therapy under the Regulations, Metatech (AP) Inc. has actively promoted the clinical implementation of the technology. The company has successfully assisted five partner hospitals and six clinics in obtaining

approval from the Ministry of Health and Welfare to formally conduct cell therapy programs. This initiative not only improves the accessibility and clinical coverage of cell therapy but also exemplifies the company's robust capabilities in integrating R&D with clinical translation and industrial application.

(3) Expansion of Cell Storage Services:

To further diversify its biomedical portfolio and broaden its customer base, Metatech (AP) Inc. has launched the "Family Health Office" cell storage solution. This service offers comprehensive storage and testing options for a wide range of cell types, including induced pluripotent stem cells (iPSCs), immune cells, fibroblasts, stem cells, and cancer cells, as well as immune cell function testing. Through this all-encompassing storage platform, the company not only strengthens long-term customer relationships but also expands its footprint in the cell services market. As storage capacity increases, Metatech (AP) Inc. will gain further expertise in cell processing and applications, enhancing its contract development and manufacturing (CDMO) capabilities. These advancements will improve production efficiency and quality, ultimately contributing to increased revenue and greater corporate competitiveness.

(4) Launch of the Exclusive "iPSC Family Storage Service":

Following the official passage of Taiwan's dual regenerative medicine laws in June 2024, the MetaTech Group formally launched its "iPSC Family Multipotent Stem Cell Storage Services" in Taiwan as the first step toward the development of family-oriented cell therapy applications. This technology not only enables the establishment of drug-screening models for hereditary diseases within individual families, but also lays the foundation for a wide range of advanced cell therapy applications. Induced pluripotent stem cells (iPSCs) have been widely applied in precision medicine and cancer research involving the heart, kidneys, bladder, brain, skin, articular cartilage, immune cells, corneas, and muscle tissues. The advantage of MetaTech's service lies in its ability to generate iPSC regenerative cells with multiple differentiation capabilities through the collection of simple blood, cord blood, or skin samples, thereby preserving future medical treatment possibilities for individuals and families. In November 2024, the Company further enhanced the visibility and promotion of this service by engaging renowned celebrity Hannah Quinlivan as spokesperson and establishing partnerships with 55 medical institutions serving as seed clinics. Leveraging its five key advantages in personnel, machinery, materials, methodologies, and environment, MetaTech aims to expand its market share in iPSC family cell storage services and further develop overseas markets, thereby enhancing the international visibility of Taiwan's regenerative medicine industry.

(5) Exosome Product Development:

Metatech (AP) Inc. has already developed exosome products derived from umbilical cord mesenchymal stem cells. In response to the growing potential of iPSC technology, the company has also established an iPSC-derived exosome product line tailored to market demand. Moreover, Metatech Group has obtained an International Nomenclature Cosmetic Ingredient (INCI) name in the United States, allowing its exosome products to be used as

cosmetic raw materials. These products are currently available on the market and distributed through Metatech (AP) Inc.

## (2) Industry Overview

### A. The current situation and development of the industry

#### ●Electronic Business Group

Both domestically and internationally, the electronics industry has undergone significant changes over the past decade. Companies with similar business characteristics have continued to pursue integration and consolidation, while gradually focusing on specific products and markets. In 2025, the continuation of global tariff conflicts, rising manufacturing costs, and cyclical fluctuations in end-consumer demand have further impacted the industry as a whole. Accurately capturing market trends and responding rapidly to changes have become critical challenges for electronics companies.

In recent years, developing countries such as China and those in Southeast Asia have leveraged their low labor costs and abundant land resources, gradually diminishing Taiwan's traditional advantages of low-cost and high-efficiency manufacturing. In response to this trend, and to align with the global logistics operating models adopted by world-class enterprises, Taiwanese manufacturers have been required to establish production bases in regions such as Europe, the United States, and Southeast Asia. Consequently, component distributors must also respond to the needs of downstream customers by establishing comprehensive overseas marketing and distribution networks to provide localized services. Taiwan's electronics industry can no longer rely solely on fast delivery and low pricing to sustain growth. MetaTech has established its operational headquarters in Taiwan to coordinate research and development, sales, and the allocation of financial resources while building global production bases as part of its integrated operating model. As an electronic component distributor, the Company has enhanced its R&D capabilities under this model to support and participate in customers' product design processes, establish rapid global supply capabilities, provide localized services to customers' worldwide production sites, and resolve operational issues efficiently. These capabilities represent critical factors for MetaTech's competitiveness and long-term success as a distributor. In response to the continuing impact of global tariff issues and the formation of Southeast Asian supply chains, the Company has also expanded its overall business capabilities in Southeast Asia and, through its subsidiaries in China, continues to seek cooperation with more high-quality Chinese product manufacturers. Through these efforts, the Company aims to further strengthen relationships with local customers and market more competitive products to East Asian and South Asian markets.

#### ●Biomedical Business Group

Building on the foundation established by the "5+2 Industrial Innovation Plan"—which encompasses smart machinery, the Asia-Silicon Valley initiative, green energy technologies, biotechnology, the defense industry, new agriculture, and the circular economy—Taiwan continues to advance the development of the "Six Core Strategic Industries." Among these,

the Taiwan Precision Health Industry has been identified as a key strategic focus, reflecting the government's high level of priority and proactive support for the biotechnology sector. This initiative aims to position Taiwan as a vital player in the global economic and supply chains. From a regulatory standpoint, the government officially promulgated the Regulations Governing the Application or Use of Specific Medical Techniques or Examinations, or Medical Devices (hereinafter referred to as the Regulations) on September 6, 2018. This legislation legalized the implementation of cell therapy technologies, facilitating their broader clinical application and ultimately contributing to the improvement of public health and well-being. Metatech (AP) Inc. has actively complied with the Regulations, successfully advancing the clinical use of cartilage cell and fibroblast technologies across multiple medical institutions. These technologies are now used to provide treatment services for cartilage and skin defects. In addition, the government enacted the Biotechnology and New Pharmaceutical Development Act in 2017, which employs various policy tools—such as tax incentives—to guide the biotechnology and pharmaceutical industries toward the development of high value-added products. Subsequent amendments have broadened the scope of these incentives and introduced further investment tax credits, fostering cross-sector collaboration and driving the advancement of innovative medical technologies. These measures have encouraged private-sector investment, strengthened the recruitment and retention of high-level talent, and enhanced overall R&D and manufacturing capabilities—thus fueling the continued growth of the biotechnology and pharmaceutical sectors and building a robust “protective mountain” for Taiwan’s emerging technologies.

Following the passage of two key laws in June 2024—the Act on Regenerative Medicine Treatments and the Act on Regenerative Medicinal Products—Taiwan’s regenerative medicine industry has experienced significant positive momentum. First, these laws establish a clear and comprehensive regulatory framework, enhancing compliance and safety while reducing legal uncertainties for companies engaged in regenerative medicine R&D and clinical applications. Second, the institutionalization of review and management mechanisms facilitates the development and commercialization of high-quality regenerative medicine products and reinforces regulatory oversight of the manufacturing process. Importantly, the two laws mandate that all cell-based products be manufactured in accordance with Good Manufacturing Practice (GMP) standards. This requirement ensures product quality, safety, and consistency. Companies must establish compliant facilities and implement rigorous quality control systems under GMP guidelines. These provisions not only safeguard patient rights but also help align Taiwan's regenerative medicine products with international pharmaceutical quality standards.

#### B. The relevance of the upper, middle and lower reaches of the industry

##### ●Electronics Business Group

Taiwan's electronics industry is an important R&D and production center in global. The main reasons are not only the fast R&D, fast production, diversified choices, low manufacturing costs, stable supply, flexibility and competitive prices, but also the professional teamwork in

up-, middle- and down-stream model and leverage the production power in China. Under the trend of the electronics industry towards a professional teamwork, domestic electronic component distributors have long moved away from acting merely agency and sales, but become an important part of the production and marketing in the semiconductor industry. In addition to establishing sales channels for upstream domestic and foreign suppliers, the distributors also need to have to provide the warehousing services, rapid delivery, technical support, after-sales service and financial support to help downstream manufacturers shorten the time to market and effectively reduce business risks. Therefore, through this effective teamwork in the up-, middle- and down-stream, the operational efficiency of Taiwan's overall electronics industry is improved.

- Biomedical Business Group

Overview of the Regenerative Medicine Service Process and Industry Chain:

The service process of regenerative medicine encompasses several critical stages. Initially, medical institutions collect tissue samples from patients (clients) and transport them to cell processing facilities using specialized low-temperature logistics systems. Following this, cells are isolated, cultured, and expanded. Afterward, the cells are harvested and formulated into final products. These products undergo rigorous quality control testing and release procedures before being transported back to the medical institutions via a cold chain. Finally, licensed physicians administer the cell-based products to patients to achieve therapeutic outcomes for specific diseases.

The regenerative medicine industry chain is broad and highly specialized, comprising the following core segments:

- (1) Medical Institutions: These serve as both the starting and endpoint of the entire treatment process. They are responsible for diagnosis, specimen collection, and the administration of clinical therapies. As such, they play a central role in linking patients to the regenerative medicine manufacturing process.
- (2) Cell Processing and Storage: This includes cell isolation, product formulation, and cryopreservation. All processes are conducted in accordance with international standards such as Good Tissue Practice (GTP) and PIC/S Good Manufacturing Practice (GMP) to ensure the safety, consistency, and reliability of cell-based products.
- (3) Reagents and Consumables: This segment includes essential materials such as culture media, reagents, sterile consumables, and other necessary supplies for cell cultivation. These materials are crucial for maintaining cell viability and ensuring product quality throughout the manufacturing process.
- (4) Instruments and Facilities: This includes cell processing equipment, quality control instruments, biosafety cabinets, and cleanroom infrastructure. To enhance production efficiency and quality while minimizing manufacturing costs, the development of automated cell production platforms and advanced detection technologies is essential. Additionally, building compliant standard facilities requires substantial investment to maintain environmental cleanliness and production quality, which are critical to

ensuring the safety and effectiveness of the final products.

- (5) Cold Chain Logistics and Transportation: This includes low-temperature storage of tissue samples and cell products, Good Distribution Practice (GDP)-compliant transportation, and comprehensive supply chain tracking and management. Since regenerative medicine products are predominantly live cells, stable temperature control and protection during transit are vital. As such, the development of advanced cold chain logistics and temperature-controlled storage technologies has become a cornerstone of the industry.
- (6) Extended Services: These include insurance mechanisms, personalized health screening programs, and precision medicine data analysis. Such services enhance the overall value of treatment, improve patient outcomes, and strengthen public trust in regenerative therapies.

This comprehensive and highly integrated industrial chain not only provides a robust foundation for the development of the regenerative medicine industry but also highlights opportunities for horizontal integration and vertical value chain expansion. With continued technological advancements and evolving regulatory frameworks, regenerative medicine is poised to grow into a pivotal component of the future healthcare ecosystem.

### C. Market and Company Development Trends in Regenerative Medicine

Regenerative medicine broadly refers to medical technologies that utilize cell or tissue products, often combined with biocompatible biomaterials, to promote cell growth and repair or replace damaged tissues and organs. Based on the origin of the cells or tissues, regenerative medicine can be categorized into autologous, allogeneic, and xenogeneic types. Additionally, through tissue engineering techniques, cell- or tissue-derived products can be developed into therapeutic materials.

According to the 2024 Taiwan Biotechnology White Paper, which references market forecasts from GlobalData, the global market size for cell and gene therapies is projected to reach approximately USD 8 billion in 2024 and expand to USD 76 billion by 2030, reflecting a compound annual growth rate (CAGR) of 45.3%. Among these, therapies targeting cancer are expected to dominate, projected to comprise 44% of the total market by 2030.

Data from the Alliance for Regenerative Medicine (ARM) show that the increasing number of approved regenerative medicine products has led to a surge in industry participation. In 2023, the number of companies worldwide involved in regenerative medicine reached 2,526—an increase of 73.37% compared to 1,457 companies in 2022. Regionally, North America leads the industry with 1,088 companies, followed by the Asia-Pacific region with 859, and Europe with 495.

In terms of R&D activity, 1,751 regenerative medicine products were in clinical trials as of 2023. Of these, 751 were in Phase I, and 99 were in Phase III clinical trials. By product category, cell modification and tumor immunotherapy products led the field, with 757 products—accounting for approximately 43.23% of total clinical trials—followed by gene therapy products with 586 trials, representing about 33.47%.

Notably, the U.S. Food and Drug Administration (FDA) anticipates approving at least 10 cell and gene therapy products annually beginning in 2025. Furthermore, expedited review programs such as the FDA's Regenerative Medicine Advanced Therapy (RMAT) designation and the EU's Priority Medicines (PRIME) scheme are expected to accelerate the regulatory approval and clinical application of innovative therapies. These mechanisms will continue to drive the rapid advancement and commercialization of regenerative medicine products, fueling global industry growth.

#### The Company's Biomedical Development Strategy

##### (1) Ongoing R&D of Core Technologies:

In addition to proactively introducing advanced regenerative medicine technologies from around the world, MetaTech (AP) Inc. actively collaborates with leading domestic and international academic, research, and industry partners to drive forward multiple research initiatives and clinical trials. Simultaneously, our in-house R&D team independently develops various cell therapy products and related derivatives, reinforcing our leading position in regenerative medicine technology. To date, we have secured multiple invention patents in Taiwan and have been honored with the National Innovation Award, underscoring our core competencies in both innovative R&D and clinical translation capabilities.

##### (2) Transition to Smart Manufacturing:

To improve production efficiency and reduce operational costs, MetaTech (AP) Inc. has initiated a comprehensive digital and intelligent transformation strategy, aimed at establishing a forward-looking, highly automated smart cell factory. By deploying smart manufacturing systems and AI-powered process engines, we have successfully integrated critical process data and monitoring mechanisms. This transformation optimizes production workflows, improves product consistency and quality stability, and enables real-time monitoring, early-warning systems, and data-driven decision-making. These efforts significantly enhance overall process stability and operational efficiency. Smart manufacturing also addresses key challenges faced by the biotechnology industry, such as talent shortages and technological bottlenecks. Through machine learning and automation integration, we reduce dependency on highly specialized labor, increase operational flexibility, and optimize resource utilization.

To date, MetaTech has completed the filing of more than 36 patent applications related to smart manufacturing and AI-driven process technologies. Among these, 15 applications have been approved, with 11 patents having officially obtained patent certificates, while the remaining applications are still under active examination. This demonstrates the Company's commitment to deepening its expertise and long-term strategic deployment in core smart manufacturing technologies. At the same time, the Company has also invested resources in enhancing employees' digital literacy and smart manufacturing capabilities through training programs, establishing cross-departmental

practical expertise in AI and automation applications, and fostering a corporate culture centered on continuous learning and innovation.

Smart manufacturing remains a core pillar of our development strategy, integrating biotechnology and pharmaceutical expertise with digital innovation to transform regenerative medicine production. MetaTech (AP) Inc. aims to be a regional leader in smart manufacturing for cell therapy in Taiwan and across Asia.

(3) Deepening Collaboration with Medical Institutions:

In 2025, MetaTech significantly expanded the scale of its collaborations with medical institutions, with the number of partner healthcare organizations increasing substantially to 71, reflecting remarkable growth and demonstrating the Company's outstanding achievements in promoting clinical applications. At the same time, the Company added 55 partner clinics providing iPSC (induced pluripotent stem cell) storage services, further strengthening its market presence in the field of regenerative medicine.

This rapidly growing clinical network will strengthen the clinical evidence base for our cell therapy products, enhance the credibility of medical applications, and accelerate the translational and commercial pathways from research to practice. We remain committed to addressing clinical needs and feedback, refining product design and treatment strategies, and increasing overall product adoption.

(4) Advancing Family Cell Storage and Health Management Services:

Leveraging our advanced capabilities in cell processing and storage, GMP-certified infrastructure, and broad medical collaboration network, MetaTech (AP) Inc. continues to promote family-centric cell banking and health management services. These offerings provide personalized medical application solutions while ensuring treatment quality and laying a solid foundation for future cell therapy utilization.

(5) Internationalization and Industrialization Strategy:

The regenerative medicine industry spans basic research, clinical trials, regulatory approvals, manufacturing, and post-market surveillance—demanding high levels of industrial integration and global alignment. In 2020, MetaTech (AP) Inc. signed a Memorandum of Understanding with Japan's Hitachi Group to establish a joint venture, Lekga Regenerative Technology Co., Ltd., with plans to construct Asia's largest cell CDMO (Contract Development and Manufacturing Organization) facility in the Zhubei Biomedical Park. The facility is scheduled to be completed and operational by 2026. This facility will undertake both domestic and international CDMO projects, collaborate with major research institutes to develop cutting-edge technologies and clinical applications, and significantly enhance MetaTech (AP) Inc.'s international market presence.

Looking ahead, MetaTech (AP) Inc. Company will pursue the following three strategic goals:

- (a) Establish a comprehensive human cell and tissue bank;
- (b) Become a certified cell processing center under the "Regulations" and the "Regenerative Medicine Act".

- (c) Provide a wide range of cell therapy products and services to realize the vision of sustainable corporate growth and industry leadership.

#### D. Various product development trends and competition conditions

Looking to the future, the market is optimistic about opportunities in the following fields, including AI Application Areas, the Internet of Things, cloud computing, wearable devices, medical electronics, automotive energy batteries, wireless charging technology, Cellular Agents.

- Electronic Business Group

- (1) AI Application Areas, IoT and Cloud Calculation

The Internet of Things digitizes the real world with broad market and application, which mainly includes: transportation and logistics, healthcare, intelligent environment (home, office, and factory), personal and social fields, and so on. The concept of cloud computing represents the use of the Internet to enable computers to cooperate with each other or to provide services anywhere. Therefore, it will drive the development of computer hardware and software equipment such as servers and storage devices.

- (2) Wearable Device

Wearable devices refer to mobile smart devices that are worn directly on people or integrated into the clothes and accessories and record human body data. In addition to the familiar devices such as Google Glass, Bluetooth headsets, watches and calculators, there are also something innovative, such as shiny skirts, pendant cameras that automatically take pictures, keyboard pants, sensor smart clothes, solar rechargeable backpacks, and so on. As wearable technology becomes more important, the use of wireless connection technology to realize the interconnection between devices and smart phones becomes the key to the potential of these devices. For example, with the help of Bluetooth and WiFi technology, consumers obtain data (such as calories burned, heart rate, etc.) from wearable devices and transmit the data to smart phones or the cloud with few power; with the help of WiFi direct connection technology, consumers directly connect two WiFi devices together without the need for access points or computers; combining wearable devices with positioning technology realize some interesting new application functions, such as doctors track patients in a clinical environment, and retailers send the targeted advertisement to consumers.

- (3) Medical electronics

It's believed that electronic technology will become more popular in medical applications, and there are more opportunities to benefit human in the future. For example, the products such as electronic surgical equipment, blood glucose sensor monitoring systems, insulin micro-pumps, and the diagnosis of viruses through deoxyribonucleic acid (DNA) analysis are widely used in medical applications.

- (4) Wireless charging technology

Wireless charging, also known as inductive charging and non-contact inductive charging, is a device that uses near-field induction, that is, inductive coupling, to

transmit energy from a power supply device (charger) to electricity. The device uses the received energy to charge the battery and at the same time for its own operation. Since the energy is transmitted by inductive coupling between the charger and the electrical device, there is no wire connection between the two devices, so the charger and the electrical device are exposed without conductive contacts.

(5) Car energy battery (electronic)

In recent years, the trend of energy-saving and carbon-reducing electric vehicles has been spreading all over the world. The demand for lithium-ion batteries in the electric vehicle market increases significantly. Facing the trend of strong growth in demand for power batteries, battery companies represented by Panasonic of Japan, LG Chemical of South Korea, and BYD of China are fiercely competitive. At the same time, automobile manufacturers represented by Tesla, BMW, Mercedes, and else have also crossed borders in the battery field and actively deployed the market. Therefore, car energy battery is the key product on the market in the next 10 to 20 years.

(6) Energy storage equipment for power grid

In recent years, energy conservation and carbon reduction have become key global issues. Therefore, the world is conducting research and promotion on energy storage technologies and solutions. There are four major themes of solar power, wind energy, hydrogen energy and fuel cells, and smart energy storage, and energy conservation, green energy circular economy and green finance have been added. Therefore, this application is a key product on the market in the next 10 to 30 years.

●Biomedical Business Group

(1) Autologous oral mucosal epithelial cell sheet product

The "Autologous oral mucosal epithelial cell laminator" introduced by MetaTech Company from CellSeed Inc in Japan is used to prevent the occurrence of esophageal stenosis after ESD surgery for superficial esophageal cancer. It has been approved by the Ministry of Health and Welfare for Phase III clinical trials. The Company has completed the first case of esophageal laminator transplant operation on February 4, 2021, and continues to recruit clinical trial subjects. This case is one of the few Phase III cell therapy clinical trials initiated and executed in domestic. It is also one of the indicator cases. If the clinical trial goes well, the "Oral mucosal epithelial cell laminator" may be the first regenerative medical product to be developed and launched in Taiwan.

(2) Cell Therapy Technology under the Regulations

In the cell therapy plan of the "Regulations Governing Specific Medical Techniques", the Company applied for the treatment of knee cartilage defects with the technology of "knee chondrocyte laminator", and also applied for the treatment of skin defects (filling and repairing wrinkles, pits and scars) with autologous fibroblast transplantation.

For the treatment of knee cartilage defects using "knee cartilage cell sheets," as of March

30, 2025, the hospitals commissioning MetaTech to manufacture cell products for autologous chondrocyte implantation therapy included E-Da Hospital, Min-Sheng Hospital, and Tungs' Taichung MetroHarbor Hospital. To date, a total of 71 cases of knee cartilage defect treatment using cartilage cell therapy have been enrolled, representing the highest number of clinical cases in knee cartilage regenerative medicine worldwide. Patients ranged in age from 26 to 70 years old, and postoperative recovery outcomes have been favorable, enabling patients to return to normal daily life and demonstrating remarkable therapeutic results with complete recovery.

With respect to autologous fibroblast implantation therapy for the treatment of skin defects (including the filling and repair of wrinkles, depressions, and scars), two hospitals and three medical aesthetic clinics have commenced patient enrollment and the implementation of cell therapy treatments. In the future, the Company expects to collaborate with additional clinics to benefit more patients while further expanding revenue opportunities in response to clinical treatment demand.

- (3) Developing an allogeneic cartilage production line for treating patients with cartilage defects, with plans to apply for clinical trials.
- (4) Developing umbilical cord mesenchymal stem cells for the treatment of kidney and bladder diseases, among other indications. Preliminary preclinical animal experiments have shown promising results, and clinical trials are currently being planned.
- (5) Cell storage services: including induced pluripotent stem cells (iPSCs), immune cells, fibroblasts, stem cells, cancer cells, and other cell types, as well as immune cell function testing.
- (6) Other service developments:

MetaTech (AP) Inc.'s GMP Cell Factory has extensive experience in facility inspections, including GTP audits, GTP certification, and GMP certification. To increase revenue and enhance the competitiveness of the GMP cell factory, the following four service options are planned:

- 1 Testing Commissioning Services: MetaTech's quality control testing protocols are well-established and compliant with regulatory standards. External biotechnology companies may submit commissioning requests starting in 2024.
- 2. Cell Production and Manufacturing Commissioning Services: We have assisted a biotech company in passing the Special Management Measures review and are currently contracted to perform cell manufacturing services on their behalf.
- 3. Facility and Equipment Validation and Maintenance Services: Since 2024, the Company has begun conducting in-house calibration, validation, and maintenance services for certain equipment. Starting in 2026, the Company will also perform partial maintenance operations for factory facilities. These initiatives are expected not only to reduce annual maintenance and service costs, but also to enable the Company to undertake outsourced service projects commissioned by external biotechnology companies.
- 4. Facility Leasing: As our company operates a PIC/S GMP-compliant pilot plant for cell

manufacturing, other biotechnology companies have expressed interest in renting our facilities. Through leasing, we can enhance facility utilization rates and generate additional rental income.

### (3) Technology and R&D overview

#### ●Electronic Business Group

##### (1) R&D expenses invested in the current year as of the date of publication of the annual report:

No R&D expenses are generated during the current year. However, based on serving customers, accelerating product launch and increasing the added value of technology, the Company has invested manpower in the three major sales regions, Taiwan, China, and ASEAN, and established the product technical support and product application development departments to meet customer technical needs and help customers shorten the time to market.

##### (2) Successfully developed technology or product: The Company is a professional semiconductor component distribution agent, not a general manufacturing industry, so it is not applicable.

##### (3) Future research and development direction in coming year: In response to the continuous innovation of cloud products and communication network products, and actively invest resources in wireless communications, broadband networks, automotive electronics markets, smart homes, and smart grid high-value application markets, and find the suitable suppliers to jointly develop the next generation of new technologies.

#### ●Biomedical Business Group

##### (1) Autologous oral mucosal epithelial cell laminates (Indications: Prevention of esophageal stricture in patients with superficial esophageal cancer following endoscopic submucosal dissection.)

The Company completed the first case of autologous oral mucosal epithelial cell sheet transplantation surgery on February 4, 2021, followed by the second case performed by National Taiwan University Hospital on May 26, 2021. The original plan was to complete clinical enrollment of 12 patients by the fourth quarter of 2021. However, progress was delayed due to the COVID-19 pandemic and raw material supply issues. To accelerate clinical trials, the Company, together with E-Da Hospital, E-Da Cancer Hospital, and National Taiwan University Hospital, established the "Taiwan Esophageal Research Alliance" to promote clinical enrollment and improve data collection efficiency.

##### (2) Knee chondrocyte laminator (Indications: Knee Cartilage Defects)

The Company has undertaken commissions from multiple medical institutions to manufacture autologous knee cartilage cell sheets for clinical applications. The first treatment case has now completed nearly six years of follow-up, during which all recipients demonstrated favorable recovery outcomes with no serious adverse reactions reported. In accordance with the "Regulations Governing the Implementation or Use of Specific Medical Technologies, Medical Examinations, and Medical Devices" (Special Regulation

Act), MetaTech intends to utilize the treatment outcomes as Real World Evidence (RWE) and, in the future, submit an application for regulatory approval and product registration of the cell therapy product to the competent authorities in accordance with applicable guidelines.

(3) High-performance aggregated fibroblasts (Indications: Skin Defects — Wrinkles, Pits, and Scar Repair)

This technology is an independently developed innovation by MetaTech (AP) Inc. and has been granted two Taiwanese invention patents: “A Method for Manufacturing Microcellular Layer Sheets” (I693283) and “Highly Active 3D Structured Cell Spheres, Their Manufacturing Method, and Applications” (I724528). Patent applications have also been filed in China and the United States. This technology was honored with the 16th National Innovation Award.

This technology entered human clinical application in 2021. Through process optimization, the Company successfully extended the product shelf life and enhanced transportation stability. Following the implementation of the “Regulations Governing the Implementation or Use of Specific Medical Technologies, Medical Examinations, and Medical Devices” (Special Regulation Act), which permits clinics to perform fibroblast therapy procedures, the Company has also obtained certification from the Ministry of Health and Welfare and has officially commenced cell therapy applications.

(4) Stem Cell Applications for Kidney and Bladder Diseases

This technology has been further applied to indications such as kidney disease and bladder dysfunction, in collaboration with National Taiwan University Hospital through industry-academia research initiatives. Animal studies have demonstrated that these stem cells exhibit significant therapeutic efficacy, with pathological conditions showing nearly complete improvement. This technology offers the advantage of direct injection into the affected area, with the potential to replace conventional surgical procedures and provide substantial benefits to patients. The Company is currently planning to apply for Phase I/II clinical trials.

(5) Peripheral blood mononuclear globular cells

We have established a regulatory-compliant manufacturing process and are advancing our immune cell storage business to strengthen our immune cell application strategy.

(6) Dendritic cells (DC)

Dendritic cells function as antigen-presenting cells that activate T cells and B cells, thereby enhancing immune responses. MetaTech (AP) Inc. has developed a regulatory-compliant manufacturing process as a technical reserve and is preparing for clinical trial planning.

(7) Expansion of Cell Storage Business

We have launched the “Family Health Office” storage solution, covering induced pluripotent stem cells (iPSC), immune cells, fibroblasts, stem cells, cancer cells, and immune cell function testing. This solution not only broadens our customer base and service offerings but also provides a critical resource foundation for future CDMO contract

manufacturing and application R&D.

(8) iPSC Technology Application and Development

MetaTech (AP) Inc. officially launched its “iPSC Family Storage Service” in response to the growing trend toward personalized medicine. In 2024, MetaTech officially initiated its “Customized iPSC Family Storage Service.” Through the simple collection of 25cc of blood, a personalized iPSC cell bank can be established for applications in regenerative medicine, anti-aging therapies, chronic disease treatment, and personalized medicine. The service may also be used to establish databases and drug-screening models for hereditary family diseases.

iPSC cells have been widely applied in precision medicine and cancer research involving the heart, kidneys, bladder, skin, immune cells, corneas, articular cartilage, and muscle tissues. MetaTech possesses five key competitive advantages in personnel, machinery, materials, methodologies, and environment, and has established a network of partner clinics with 55 medical institutions. In addition, the Company has enhanced market visibility and influence by engaging celebrity Hannah Quinlivan as its brand ambassador. Currently, the age range of stored clients spans from 0 to 79 years old, with approximately 80% male, reflecting high market acceptance and strong potential demand for iPSC storage services.

(9) Exosome Preparation and Commercialization Applications

MetaTech (AP) Inc. has developed and scaled the production of exosome products derived from umbilical cord mesenchymal stem cells. Leveraging the potential of iPSC technology, the product line has expanded to include exosomes derived from iPSCs.

Additionally, the group has obtained U.S. International Nomenclature for Cosmetics (INCI) certification, successfully commercializing the product as a cosmetic ingredient. This demonstrates the company’s cross-industry capabilities in extending cell technology applications to both biotechnology and the beauty sectors.

(10) Research and development personnel and their academic experience

Unit: People ; %

| Item/ Year                                      | 2022        | 2023   | 2024   | 2025  | As of Feb. 28, 2026 |
|-------------------------------------------------|-------------|--------|--------|-------|---------------------|
| Number of people at the beginning of the period | 34          | 58     | 37     | 36    | 38                  |
| New comer in this period                        | 29          | 25     | 10     | 8     | -                   |
| Number of people change                         | 9           | 2      | 5      | 2     | -                   |
| Number of resignations                          | 14          | 22     | 11     | 4     | 3                   |
| Dispatching and retirees                        | -           | -      | -      | -     | -                   |
| Number of people at the end of the period       | 58          | 59     | 36     | 38    | 35                  |
| Average seniority (years)                       | 1.68        | 3.72   | 2.87   | 3.29  | 3.74                |
| Turn over rate (%)                              | 19.44%      | 27.16% | 23.40% | 9.52% | 7.89%               |
| Degree                                          | Doctoral    | 9      | 11     | 3     | 3                   |
|                                                 | Master      | 36     | 35     | 23    | 20                  |
|                                                 | University  | 13     | 13     | 12    | 12                  |
|                                                 | High School | -      | -      | -     | -                   |

Note: Turnover rate = number of employees/ (Number of employees at the end of the period + number of employees)

(4) Long-term and short-term business development plans :

●Electronic Business Group

(i). Short-term plan

A. Marketing strategy

- a. Strengthen the complementarity and diversification of product lines  
Actively improve the complementarity and performance of product lines, and expand the diversification of product lines.
- b. Expand the customer base and strengthen the customer relationships  
Actively expand the valuable customers, and serve large EMS factory customers with more than ten years of sales and customer service teams to form long-term cooperative relationships with excellent customers to maintain stable business growth.
- c. Enhance the technical support  
Train the outstanding technical personnel to help customers shorten the time-to-market of products and enhance the technical support, thereby improving the quality of customer service.
- d. Enhance the core competitiveness  
Absorb international professional and technical capabilities to further enhance core competitiveness in order to strive for more business development space.

B. Operational development

- a. Actively strive for the agency and distribution rights of existing product lines

throughout the Asia-Pacific region

Based on the current business results and experience in Taiwan, China/Hong Kong or Singapore, the Company has actively sought for distribution rights authorized from suppliers throughout the Asia-Pacific region and strengthened the sales network. The Company also strives to cooperate with the world's top 50 electronic foundries.

b. Set up an application design center in China in Shenzhen

Based on Taiwan's application design and technical support talents, the Company leverages high-level and low-cost technical talents in China to provide customers with complete application product solutions, and reuse the sales network in the Asia-Pacific region to enhance the core competitiveness.

C. Increase the new product lines and improve product integrity in the region

Mainly looking for products in new application markets (mainly from Chinese and Taiwanese manufacturers) and can be mainly sold in Taiwan, China/Hong Kong or Singapore, strengthen and enhance the product diversification for customers to choose from.

(ii). Long-term plan

A. Marketing strategy

a. Keep introducing the products from major international manufacturers to enhance the complementarity and competitive advantage of product lines

Based on existing product lines, marketing locations and a wide customer base, the Company actively introduces new product lines and obtain long-term strategic alliances with major suppliers in order to accurately catch-up market information and new product trends.

b. Formulate a regional differentiated business strategy based on the advantages of regionalization

Taiwan will gradually be backed by high-end, advanced application product design and technical support, and provide Taiwanese businessmen with faster and more reliable technical support and logistics services.

In addition to focusing on the existing communications market and the cloud storage device market, China is actively developing the robot arm and automotive electronics application market, and using Taiwan's experience to cultivate small and medium-sized potential customer groups, in the high-end, middle-end industrial and high-value-added PC peripheral application products as the development direction. In addition to the current stable international contract OEM market in Southeast Asia, the Company strives to develop semiconductor market clients and actively explores the emerging markets such as Vietnam and India.

c. Pay attention to the cooperation between products in new fields and the factory, and actively layout related application fields, and enhance the application of new fields.

B. Operational development

In the future, the Company will keep its dedication to the development of professional electronic components and adapt to the industry's trend, and will actively develop towards the goal of internationalization.

●Biomedical Business Group

(i) Short term plan

(1) Product/Service Development and Marketing Strategy

A. Establish a Diversified Marketing and Service System

1. Build a comprehensive sales team network targeting both B2B (business-

to-business) and B2C (business-to-consumer) segments to expand market reach, improve service efficiency, and strengthen brand penetration.

2. Actively apply for commissioned manufacturing qualifications for additional cell therapy projects approved under the “Regulations Governing the Implementation or Use of Specific Medical Technologies, Medical Examinations, and Medical Devices” and the “Regenerative Medicine Act,” while collaborating with more medical institutions to expand clinical application channels.
3. Accept and promote domestic and international cell contract manufacturing (CDMO) and testing services to reinforce the company’s professional role and technical capabilities within the regenerative medicine industry chain.
4. Promote cell storage services centered on the core concept of “family health management and inheritance,” offering diversified storage solutions such as iPSC, immune cells, umbilical cord blood, and adult tissues tailored to individual family needs. This strategy meets personalized medical demands while effectively expanding short-, medium-, and long-term revenue potential.
5. Provide differentiated cell therapy products with enhanced clinical value to increase product competitiveness and market distinction.

**B. Build Medical Alliances and Cooperation Platforms**

Collaborate with cross-disciplinary medical experts to gradually establish a “cell therapy alliance.” Through a physician collaboration network, promote cell therapy products, facilitate patient referrals, and consolidate resources to improve treatment outcomes and medical efficiency.

**C. Strengthen Industry-Academia-Government-Research-Medical Collaboration Mechanisms**

Actively organize or participate in academic seminars and forums related to regenerative medicine to foster communication and cooperation with industry, government agencies, academic institutions, and clinical medical teams. This accelerates clinical translation and commercialization of technological achievements.

**D. Regularly Publish Results and Conduct Medical Validation**

In collaboration with clinical physicians, consistently publish cell therapy performance data and case results to demonstrate efficacy, build trust within the medical community and patients, and promote evidence-based adoption of therapies.

**E. Continuous Innovation and Product Upgrades**

Enhance internal R&D capabilities to continuously develop new regenerative medicine products and services based on clinical and market needs, thereby strengthening the company’s influence and technological leadership.

**(2) Operational Scale Expansion Strategy**

**A. Consolidate Core Cell Therapy Channels**

Maintain and expand cell therapy projects approved under the Special Management Measures, including autologous chondrocytes and autologous fibroblasts, while increasing collaborating medical institutions to improve patient access to high-quality treatments.

**B. Expand Cell Therapy Product Portfolio**

Collaborate with medical institutions to apply for the six major cell therapy categories covered under the “Regulations Governing the Implementation or Use of Specific Medical Technologies, Medical Examinations, and Medical Devices” and the “Regenerative Medicine Act,” thereby expanding product

categories and service diversity, while enhancing market coverage and revenue growth momentum.

C. Promote Diversified Cell Storage Services

Actively promote storage services for iPSCs, immune cells, umbilical cord blood, and adult tissues. Leveraging existing equipment and platforms, this initiative aims to generate immediate stable revenue streams while continuously scaling cell storage business operations.

(ii) Long term plan

A. Marketing strategy

a. Introduce the international medical service

This service can attract overseas customers and patients seeking cell therapy in Taiwan.

b. Expand the International Channels

Taiwan locates in the center of Asia. Based on the flight time of four hours, it reaches most parts of East Asia. That is, through shipping, cell therapy products can be shipped to designated places of overseas commissions, and it is expected to enter the overseas cell therapy market through international channels.

B. Development of Operation

The Company's Key Operational Strategies for the Future Include:

- a. Regulatory Compliance to Drive Product Development and Commercialization: Systematically plan the development timeline and commercialization strategy for regenerative medicine products in accordance with relevant regulations, such as the "Regenerative Medicine Dual Regulations," ensuring legal compliance and enhancing market entry efficiency.
- b. Focus on High-Value Product Development: Prioritize regenerative medicine products with high profit potential and strong clinical demand, delivering differentiated, high-quality treatment options to strengthen market competitiveness and enhance brand value.
- c. Strengthen Talent Cultivation and Retention: Recruit and develop skilled professionals in R&D, manufacturing, and marketing, while implementing institutionalized talent retention measures to build a stable and growth-oriented workforce.
- d. Accelerate Digital and Smart Transformation: Fully implement smart manufacturing, digital workflows, and AI technologies to establish a smart cell factory that improves production quality stability and operational efficiency.
- e. Expand Markets and Deepen Customer Relationships: Continue to explore new markets, elevate service quality and customer satisfaction, and foster long-term partnerships with medical institutions and other collaborators.
- f. Enhance Brand Influence: Strengthen brand recognition and product visibility through strategic marketing and professional image building to expand the company's market presence.

## 2. Overview of Market, Production and Sales

### (1) Market analysis

#### A. The sales (provision) area of the main commodities (services)

Unit: NT\$ thousand

| Year<br>Area | 2025      |        |
|--------------|-----------|--------|
|              | Amount    | %      |
| Oversea      | 953,706   | 62.97  |
| Domestic     | 560,886   | 37.03  |
| Total        | 1,514,592 | 100.00 |

#### B. Market ratio

##### ●Electric Business Group

The Company's electronic business division recorded operating revenue of NT\$1,462,358 thousand in 2025, representing an increase of 4.91% compared with the consolidated operating revenue in 2024. In 2025, the ongoing impact of the global tariff war resulted in unstable raw material prices and production relocation issues affecting upstream and downstream factories, leading to extended delivery lead times and price increases. Consequently, the Company faced challenges including prolonged supplier lead times and increased procurement costs. On the customer side, most clients adopted production base relocation strategies to mitigate the potential impact of tariffs arising from future tariff conflicts. Overall economic conditions are expected to remain moderate next year, with the AI application industry standing out as the primary growth driver. Establishing stronger customer relationships in Southeast Asia will therefore be a key priority for the coming year. The Company expects potential improvements in the second half of next year and will adopt an aggressive business strategy focused on capturing opportunities in the AI market, strengthening new customer and market development efforts, and stabilizing personnel structures to avoid increases in labor costs.

Unit: NT\$ thousand; %

| Firm      | Main products                                                                                                      | Type | Paid-in capital | Revenue of 2025 | Growth rate of revenue (%) | EPS of 2025 |
|-----------|--------------------------------------------------------------------------------------------------------------------|------|-----------------|-----------------|----------------------------|-------------|
| MetaTech  | Wholesale and retail of electronic materials                                                                       | OTC  | 781,726         | 1,514,592       | 7.24                       | (1.53)      |
| Sentronic | Importation and exportation of electronic parts and computer equipment, and manufacturing of electronic components | OTC  | 465,679         | 892,597         | (42.44)                    | 0.29        |
| PCT Group | Burning, processing, testing and trading of computer electronic products and parts                                 | OTC  | 721,458         | 2,769,838       | 4.86                       | 1.08        |
| Chander   | Distribution agency, maintenance, importation and exportation of                                                   | OTC  | 807,659         | 837,435         | 11.63                      | 1.23        |

| Firm | Main products                                                                                      | Type | Paid-in capital | Revenue of 2025 | Growth rate of revenue (%) | EPS of 2025 |
|------|----------------------------------------------------------------------------------------------------|------|-----------------|-----------------|----------------------------|-------------|
|      | electronic components, components, integrated circuits, computer equipment and peripheral products |      |                 |                 |                            |             |

Compared with the industry, the Company and its subsidiaries are all electronic component distributors and have similar capital, but the products represented by each company are still various. The operating income of the Company and its subsidiaries is lower than Sentronic International Corp. and Professional Computer Technology Limited but higher than Chander Electronics Corp. The main reason is to adjust the customer structure and eliminate the less profitable product line, resulting in a decline in revenue. Due to the manpower optimization of the electronics department and the increase in gross profit margin, it showed the earning. The Company considered the industrial innovation and transitioned to the biomedical industry. Due to the impact of increased operating expenses, the profit in the current period was reduced. The Company and its subsidiaries are based on the principle of sound management and sustainable development. Therefore, in terms of product sales strategy, the Company pays attention to the layout of the overall 3C industry and strengthen the coverage of the product line to avoid the impact of the downturn in the single electronics industry, and gradually develop the high-gross profit and promising products, strengthen long-term and stable relationships with customers, and make the Company's revenue grow steadily.

The Company and its subsidiaries are distributors of electronic components. They mainly distribute European and American brands. The product range covers the communication products, connectors and consumer products. With representing the main brands Samtec, Phoenix Contact and Everspin, the market share is stable. The Company and its subsidiaries have been actively developing agent brands for products in various application fields, which would increase the market share of relevant industries in the future.

#### ●Biomedical Business Group

According to relevant biotechnology reports and analytical data in 2025, as the COVID-19 pandemic has gradually subsided, the biotechnology industry has returned to normal operations and is transforming toward the development of AI-driven biotechnology, precision medicine, and elderly healthcare.

#### C. The future supply and demand situation and growth of the market:

##### ●Electric Business Group

When the semiconductor industry is blooming, the components would be in short supply, and the revenue and gross profit of distributors would also increase as a result. However, when the revenue of a distributor decreases, it does not necessarily mean that its profit declines. Especially when the products newly enter to the market, the distributor usually enjoys a higher gross profit. Therefore, when the components are out of stock, its revenue may decrease, but the gross profit margin still increases, so the distributor is able to maintain the profit. In addition, the Company's main business is the agent and sales of semiconductor components to downstream electronic product manufacturers at domestic and abroad, and the main sales areas of downstream manufacturers are in Europe and the United States. Therefore, affected by the traditional third and fourth seasons of the global electronics industry, the demand for semiconductor components by electronic manufacturers is still seasonally different. In order to reduce the impact of seasonal changes in customer demand on the Company, the Company and its subsidiaries, after evaluating the market characteristics and the supply conditions of various products, adjust the procurement and input schedule at any time to avoid excessive inventory.

With the continued extension of global tariff issues in 2025, the electronics ecosystem and manufacturing supply chains have undergone substantial changes. The regions most

significantly affected have been electronics manufacturers in China, many of which have begun relocating their production bases to Southeast Asian countries and Taiwan. To prevent business losses arising from such relocations, companies have strengthened their business operations and workforce deployment outside of China. Accordingly, the Company and its subsidiaries have fully committed to developing and integrating these business opportunities in order to meet market trends and customer demands.

- **Biomedical Business Group**

In recent years, the international medical business in Taiwan has continued to develop, and the number of foreign people coming to Taiwan for medical services or health examinations has been rising. This phenomenon shows that Taiwan's medical capabilities and standards have a considerable international reputation and competitiveness. In terms of medical technology standards, international reputation for treatment, and medical expenses, Taiwan's medical cost performance has considerable advantages compared to other regions in the world. Through overseas channels and cross-industry cooperation among travel operators, Taiwan International Tourism Medical has served nearly 1.93 million passengers, with a value of NT\$ 97 billion as of 2017.

Taking autologous fibroblast cell products as an example, Taiwan's aesthetic medicine and plastic surgery sectors hold a prominent position in the global medical aesthetics industry. In the past, Taiwanese board-certified plastic surgeons developed numerous important surgical techniques and trained plastic surgeons from around the world. For example, it has been reported that one out of every four plastic surgeons in South Korea received training in Taiwan. Due to the advantages of non-surgical procedures, shorter postoperative recovery periods, fewer side effects, and affordable pricing, the number of overseas medical aesthetic patients traveling to Taiwan has shown a growing trend year by year. Based on this trend, the Company believes that its autologous fibroblast implantation therapy for the treatment of skin defects, which has been approved by the Ministry of Health and Welfare under the "Regulations Governing the Implementation or Use of Specific Medical Technologies, Medical Examinations, and Medical Devices" (Special Regulation Act), will not only benefit domestic patients but also attract international medical clients, supporting promising future market development opportunities.

According to the cancer registration information of the National Health Administration and the cause of death statistics of the Ministry of Health and Welfare, there are 2,700 new cases of esophageal cancer and about 1,800 deaths every year, of which more than 90% are men. It is the 6th highest incidence of cancer in men and the 5th highest cause of cancer death. Based on the total number of patients with esophageal cancer in Taiwan in 2016, the number of patients with stage 1 was 285, accounting for about 11% of esophageal cancer patients in the whole year ( $285/2599 = 10.97\%$ ). Take  $2599 \times 11\%$  (the proportion of esophageal cancer in stage 1)  $\times 19\%$  (the circumference of the esophagus exceeds 75% squamous cell tumors) = 57 (people). According to the market evaluation report of esophageal and knee joint replacement in Taiwan by the Taiwan Medical Alliance Foundation, the number of Taiwanese receiving oral mucosal epithelial cell laminothrapy to replace traditional esophageal cancer therapy is about 30%. Based on this data,  $57 \text{ (people)} \times 30\% = 17 \text{ people}$ , it is conservatively estimated that the annual revenue after listing is 15~20 pieces. On the other hand, about 470,000 people in China undergo esophageal surgery every year. Based on this proportion, it is estimated that the number of patients who meet the conditions for the use of the product is about 2,950. It is the main target market for the Company's oral mucosal epithelial cell laminator products.

Regarding the iPSC cell storage business, as various clinical trials continue to progress worldwide, two iPSC-derived cell products have already obtained conditional approval. As the therapeutic efficacy of iPSC-derived cells continues to be validated, the number of customers seeking iPSC storage services is expected to gradually increase.

The definition of regenerative medicine is the use of healthy cells to repair and replace the damaged or necrotic cells and tissues or organs damaged by disease or trauma. This

mainly involves the cell and tissue engineering. It must integrate the clinical medicine, materials engineering, cell biology, and genetic engineering. As the global enters "aging" population and the extension of human life expectancy is accompanied by an increase in the degenerative diseases, major traumas or diseases that cannot be cured by traditional medical treatment, the newly developed regenerative medical technology is expected to achieve the purpose of treatment. Thus, the development and clinical demand for regenerative medicine will be more important.

#### D. Competitive niche

##### ●Electric Business Group

In order to occupy an important place in the agency distribution market, it is necessary to master timeliness, not only in the supply of products and technical support, but also to enable downstream manufacturers to launch their most competitive products in the shortest time. Under the professional teamwork of the electronics industry, the production model of global operations research and management makes the value that professional electronic component agents and distributors can provide to downstream manufacturers no longer limited to products and prices, but logistics support, comprehensive product portfolio, and the value of technical services. In this industry, the integrity of the product portfolio, the strength of the ability to provide technical services, the speed of supply and the acquisition of professional information are often the key to achievement and also affect the quality of customer service. The Company's professional and technical service and brand image are highly recognized in the industry because of its ability to gain insight into product trends and opportunities. It provides customers with the best product portfolio in real time, while proactively providing customers with the latest product with the best function, and maximizing the role of professional services to ensure the continuous expansion of the Company's future performance. The Company's ability to ensure market competition is mainly based on:

- (1) Information, communications, and consumer electronics all-round complementary and complete agency lines
- (2) Complete and strong management team
- (3) Superior supply management system
- (4) Strong technical support capabilities, diversified product portfolio development
- (5) Good marketing channels and far-reaching layout
- (6) Related applications in new areas of layout

##### ●Biomedical Business Group

At present, among the six cell therapy categories permitted under the "Regulations Governing the Implementation or Use of Specific Medical Technologies, Medical Examinations, and Medical Devices" and the "Regenerative Medicine Act," three hospitals have obtained approval to perform "autologous chondrocyte therapy" for the treatment of knee cartilage defects, while five medical institutions are conducting "autologous fibroblast implantation" for the treatment of skin defects. In total, eight medical institutions have commissioned MetaTech to manufacture cell therapy products. In the medical market of "autologous chondrocyte lamellar transplantation" and "autologous fibroblast treatment of skin defects", there are still no competitors. metatech company is market pioneer, with the first dominant effect, including: (1) leading technology, no other alternatives; (2) create economies of scale; (3) channel relationships, stable customers; (4) take the lead in building strategic assets; (5) increase the conversion cost of customers; (6) price leaders and industry benchmarks. in the process of industrial development, the Company has made important strategic and technical decisions, and took the lead in entering the markets of "Autologous chondrocyte laminates for the treatment of knee cartilage defects" and "Autologous fibroblasts for the treatment of skin defects", instead of choosing the "autoimmune cell therapy market" with low visibility among competitors, thus having a competitive advantage and an irreplaceable competitive niche.

In the development of regenerative medical products, the Company chose to transfer technology to CellSeed. Among the projects developed by the Company, the "oral mucosal epithelial cell lamina" transplantation technology with the most mature

technology and the most complete clinical data is used to prevent superficial esophageal cancer from developing esophageal stenosis after ESD surgery. The Company also adopts the same market pioneer strategy that after the transfer of technical authorization data, the Company will apply for a phase III clinical trial in Taiwan and be approved by the Ministry of Health and Welfare for implementation. If the clinical trial is completed as soon as possible and the medicine certificate is approved, the Company is able to get the market as well as the leading position on market.

#### E. Advantages and disadvantages of the development vision and countermeasures

##### ●Electric Business Group

###### Postive factors

- A. Continued high growth in products related to communication networks, AI application markets, and green energy markets.
- B. The benefits of vertical division of labor are becoming more and more obvious
- C. Professional technical service capabilities
- D. Perfect after-sales service and total solution (total solution)
- E. Stable agency rights

###### Negative factors and countermeasures

- A. The Company is smaller and it is more difficult to fight against large distributors  
Countermeasures: The Company currently focuses on entering niche markets, and maintains customer relationships and maintains high gross profit by providing better service quality for larger distributors and helping customers solve R&D problems.
- B. Products change quickly and have a short life cycle  
Countermeasures: The Company holds regular review meetings, through the guidance and analysis of the computer information management system, to truly follow up the life cycle development of the customer's products, to formulate preventive measures, and to adjust the number of weeks of inventory stock. In addition, according to market product trends and technical dynamics, the Company formulates the future development direction and opportunities, actively represents highlight products, introduces new product agency rights and develops new customers in a timely manner, in order to obtain the opportunities for new market development.

##### ●Biomedical Business Group

###### (1) Postive factors

- A. PIC/s GMP-compliant cell therapy product manufacturing quality aligned with international pharmaceutical standards: Since the official launch of our Cell Preparation Center in January 2019, MetaTech (AP) Inc. has steadily expanded its cell therapy-related operations. We have consistently passed audits under Good Tissue Practice (GTP) guidelines and have been approved by the Ministry of Health and Welfare as a Cell Preparation Unit (CPU) for cell therapy technologies and a designated manufacturing site for clinical trial-use cell products. In 2023, we became the first in the industry to obtain dual certification under PIC/s Good Manufacturing Practice (GMP) and Good Distribution Practice (GDP) standards, establishing ourselves as Taiwan's first PIC/s GMP-qualified cell preparation pilot plant. This certification demonstrates our capability to meet international pharmaceutical-grade production standards and enables us to undertake manufacturing for cell therapy products domestically and internationally. In 2025, we successfully passed the GMP extension audit, reaffirming our commitment to quality control and a robust operational framework. Since 2024, several biotechnology companies have entrusted us with producing stem cell products approved under the "Special Management Measures," reflecting strong industry recognition of our manufacturing quality and professional capabilities.
- B. Competitive Advantage in Regenerative Medicine:  
With the formal implementation of the "Regenerative Medicine Products Act," requiring cell therapy products to be manufactured in GMP-compliant facilities, more companies are actively seeking contract manufacturing collaborations. Maintaining PIC/s GMP certification as a leading cell preparation facility is therefore

a critical mission for us.

- C. Continuous Innovation and R&D: Beyond adopting advanced regenerative medicine technologies from domestic and international sources, we have developed proprietary technologies and partnered with leading academic and research institutions on multiple research projects and clinical trials. We are currently developing cutting-edge cell-based and cell-derived regenerative medicine products that have shown promising results in animal studies for kidney and bladder diseases, with clinical trials planned in the near future.
  - D. Enhancing cooperative relationships with medical institutions: In 2025, the number of medical institutions collaborating with MetaTech increased significantly to 71, with an additional 55 partner clinics joining the iPSC storage service network. Following the expansion of partnerships with medical institutions, the Company aims to further deepen these cooperative relationships in order to enhance product sales.
  - E. Digitalization and Intelligent Transformation: Through the implementation of digitalization and intelligent transformation strategies, the Company took the lead in developing the document generation system “NEOKATANA,” significantly reducing the manpower required for document preparation. In addition, through strategic cooperation with CM Plus, the Company has established a comprehensive system covering GMP document generation and GMP compliance document review, which is expected to accelerate document preparation processes, enhance regulatory compliance, and reduce review time required by regulatory authorities. The Company also continues to invest in smart factory enhancement initiatives to improve the quality of cell therapy products while substantially reducing production costs, thereby strengthening overall profitability and competitiveness in the future. At the same time, employees are receiving digitalization and intelligent transformation training. Through the future implementation of AI-driven process engines and automated operations, the Company expects to partially address the issue of talent shortages.
  - F. Emphasis on Intellectual Property: The Company has filed more than 36 patent applications related to its smart cell factory technologies and innovative cell therapy product developments, of which 15 patents have already been approved, while the remaining applications are still under examination. The Company places great importance on the protection of patents and intellectual property rights, as such protection is essential to enhancing competitiveness.
- (2) Negative factors and countermeasures

The biotechnology and medical industry is marked by high technical barriers, capital intensity, stringent regulations, and a strong reliance on skilled talent. Its development is significantly shaped by factors such as international regulatory policies, technological advancements, and market structures. The key challenges we face include:

A. Regulatory and Institutional Evolution as a Decisive Competitive Factor

Countermeasures: Regulatory policies for regenerative medicine are rapidly evolving worldwide, with ongoing institutional restructuring. Different countries have distinct review frameworks, market approval pathways, and clinical data requirements for cell therapy products, with increasing frequency of policy updates.

We must closely monitor these regulatory changes to respond promptly and secure a competitive advantage.

B. Technological Innovation Driving Rapid Market Segmentation

Countermeasures: Regenerative medicine technologies are advancing swiftly, spanning cell sources (e.g., iPSC, MSC), preparation techniques (automation, aseptic processing), gene modification, and expanded indications. Possessing core platform technologies and clinical translation capabilities is essential to accelerate product development and establish technical standards and industry barriers. Moreover, R&D and operations personnel with GMP experience and clinical expertise are scarce, making talent retention programs critical.

C. Intellectual Property as a Competitive Defense

Countermeasures: Intellectual property is both a defensive asset and core capital for market entry, attracting investment, licensing negotiations, and global expansion.

Strategic patent layouts for key technologies restrict late entrants' technical feasibility and commercial space. Thus, prioritizing patent applications and strategic intellectual property planning is vital to securing the company's long-term competitive position.

#### D. Medical Networks as Critical to Product Sales

Countermeasures: The promotion and adoption of regenerative medicine products rely heavily on integration within medical systems. Building cooperative mechanisms with medical institutions and sustaining research collaborations with academic bodies will enhance brand credibility and clinical adoption rates.

In summary, the regenerative medicine cell therapy industry faces multifaceted competitive pressures, including rapid technological innovation, intellectual property strategies, evolving regulatory policies, clinical validation, and market collaboration. To thrive in this dynamic and technically demanding environment, we must continuously strengthen R&D capabilities, accelerate clinical trial progress, and deepen partnerships with medical institutions—ensuring steady growth and sustained competitiveness in the global market.

(2) The important uses and production process of the main products:

A. Main function of products

Electric Business Group

| Main product      | Function                                                                                |
|-------------------|-----------------------------------------------------------------------------------------|
| Consumer products | Semiconductor for broadband networks, related multimedia and video application products |
| Communication     | Semiconductor for mobile phones, satellite positioning systems, etc.                    |
| Connector         | commercial exchanger, AI Server, Electronic components for network and communication    |
| Other             | Application module for touch screen and transmission                                    |

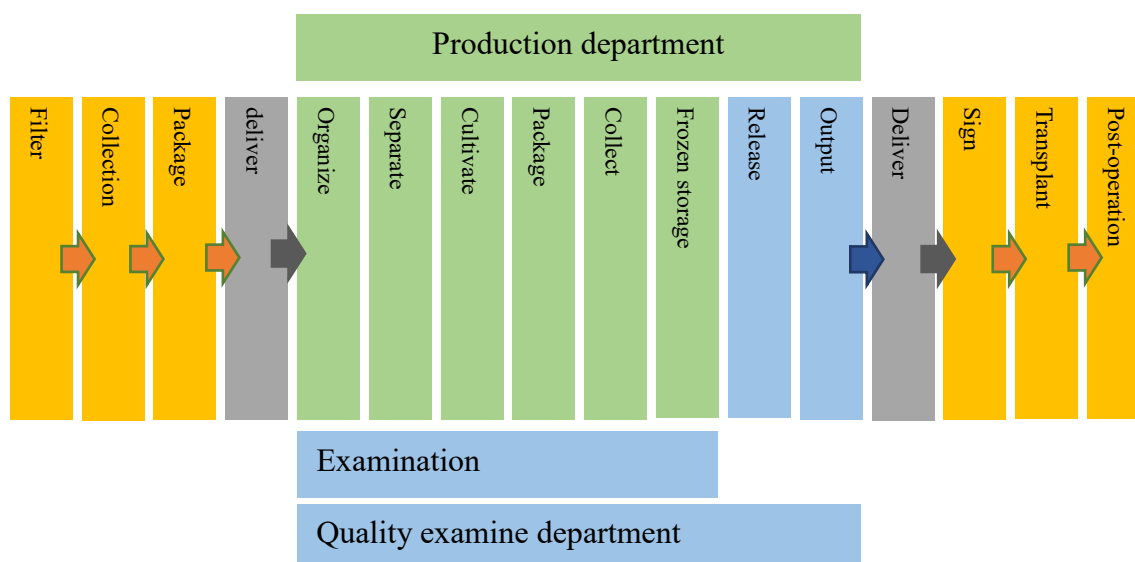
Biomedical Business Groups

| Main product                      | Function                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Cell products                     | 1. It is used for the prevention of esophageal stenosis after endoscopic submucosal dissection (ESD) after esophageal cancer surgery.<br>2. It is used for cartilage regeneration and repair of knee cartilage defects.<br>3. It is used for filling and repairing skin defects: wrinkles, depressions and scars<br>4. Spinal cord injury. |
| Family Health Management Services | Based on the concept of family health management, we provide diversified cell storage and preparation solutions that can be utilized for disease treatment in the future.                                                                                                                                                                  |
| Cell Derivatives                  | Exolimit is a cosmetic product item approved and registered by the Taiwan Food and Drug Administration (TFDA) for skin care applications.                                                                                                                                                                                                  |
| Contract Manufacturing Services   | The Company provides commissioned manufacturing services for cell or biologic products, including cell processing, lyophilization, aseptic filling, and related manufacturing procedures.                                                                                                                                                  |

B. Production process of main products

Electronics business group: The Company's electronics department is trade-oriented, so the product manufacturing is not involved.

Biomedical business group: The main product process is as follows :



- (3) The supply status of the main raw materials: The Company belongs to the channel of components, not the manufacturing. The Company does not have supplier of the main raw materials, so it only provides the supply status of the main commodities.

Electric Business Group

| Main product      | Suppliers                                  |
|-------------------|--------------------------------------------|
| Consumer products | AIC Alliance, Mxic, RunIC, AME, SYNC Power |
| Communication     | Asix Silabs Everspin Infibi                |
| Connector         | Samtec E-Switch PhoenixContact,            |
| Other             | LedEngin Sunon                             |

Biomedica Business Group

| Main products                                   | Channel (Hospital)                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Autologous Fibroblast Transplant                | E-Da Hospital, Changhua Christian Hospital, Taipei Adventist Hospital, Saintia Aesthetic Dermatology Clinic, Amber Jade Aesthetic Clinic, Taipei Jordan Well Aesthetic Clinic, Yafeng Fashion Clinic, Pumei Plastic Surgery Clinic, Shuang Ho Hospital, Tungs' Taichung MetroHarbor Hospital, and Keelung Chang Gung Memorial Hospital. |
| Autologous chondrocyte lamellar transplantation | E-Da Hospital, Min-Sheng General Hospital, and Tungs' Taichung MetroHarbor Hospital.                                                                                                                                                                                                                                                    |
| Autologous bone marrow mesenchymal stem cells   | Manufactured by Up Cell Biomedical Inc.                                                                                                                                                                                                                                                                                                 |

- (4) The names of customers who have accounted for more than 10% of the total imports (sales) in any of the last two years, and the amount and proportion of imports (sales), the reasons for the increase or decrease.

Information on major suppliers in the last two years

Unit: NT\$ thousand

| Item | 2024            |           |                                              |                              | 2025            |           |                                              |                              | As of previous quarter of 2026<br>(Note 2) |         |                                                                           |                              |
|------|-----------------|-----------|----------------------------------------------|------------------------------|-----------------|-----------|----------------------------------------------|------------------------------|--------------------------------------------|---------|---------------------------------------------------------------------------|------------------------------|
|      | Name            | Amount    | percentage of net imports for the year [ % ] | Relationship with the Issuer | Name            | Amount    | percentage of net imports for the year [ % ] | Relationship with the Issuer | Name                                       | Amount  | Percentage of net purchases for the year ended the previous quarter [ % ] | Relationship with the Issuer |
| 1    | A               | 709,990   | 52%                                          | None                         | A               | 703,783   | 61%                                          | None                         | A                                          | 191,018 | 57%                                                                       | None                         |
| 2    | B               | 410,427   | 30%                                          | None                         | B               | 236,488   | 21%                                          | None                         | B                                          | 78,472  | 23%                                                                       | None                         |
| 3    | Other           | 235,659   | 18%                                          | None                         | Other           | 206,367   | 18%                                          | None                         | Other                                      | 65,300  | 20%                                                                       | None                         |
| 4    | Net importation | 1,356,076 | 100                                          |                              | Net importation | 1,146,638 | 100                                          |                              | Net importation                            | 334,790 | 100                                                                       |                              |

Note 1: Specify the name of the supplier with more than 10% of the total procurement in the last two years and the relevant amount and proportion of the procurement. If the contract stipulates that the name of the supplier or the transaction object is an individual and not a related person, it can be named as code.

Note 2: As of the date of publication of the annual report, companies that are listed or whose shares have been traded in the business premises of a securities firm shall disclose the most recent financial information that has been verified or reviewed by an accountant.

Information on major sales customers in the last two years

Unit: NT\$ thousand

|      | 2024      |           |                                            |                              | 2025      |           |                                            |                              | As of previous quarter of 2026<br>(Note 2) |         |                                                                       |                              |
|------|-----------|-----------|--------------------------------------------|------------------------------|-----------|-----------|--------------------------------------------|------------------------------|--------------------------------------------|---------|-----------------------------------------------------------------------|------------------------------|
| Item | Name      | Amount    | percentage of net sales for the year [ % ] | Relationship with the Issuer | Name      | Amount    | percentage of net sales for the year [ % ] | Relationship with the Issuer | Name                                       | Amount  | Percentage of net sales for the year ended the previous quarter [ % ] | Relationship with the Issuer |
| 1    | A         | 143,443   | 10.16%                                     | None                         | A         | 155,193   | 10.25%                                     | None                         | A                                          | 3,479   | 0.85%                                                                 | None                         |
| 2    | B         | 280,472   | 19.86%                                     | None                         | B         | 271,532   | 17.93%                                     | None                         | B                                          | 22,938  | 5.59%                                                                 | None                         |
| 3    | C         |           |                                            |                              | C         |           |                                            |                              | C                                          | 44,010  | 10.73%                                                                | None                         |
| 4    | Other     | 988,365   | 69.98%                                     | None                         | Other     | 1,087,867 | 71.82%                                     | None                         | Other                                      | 339,787 | 82.83%                                                                | None                         |
| 5    | Net sales | 1,412,280 | 100                                        |                              | Net sales | 1,514,592 | 100                                        |                              | Net sales                                  | 410,214 | 100                                                                   |                              |

Note 1: Specify the name of the customer with more than 10% of the total sales in the last two years and the relevant amount and proportion of the sales. If the contract stipulates that the name of the customer or the transaction object is an individual and not a related person, it can be named as code.

Note 2: As of the date of publication of the annual report, companies that are listed or whose shares have been traded in the business premises of a securities firm shall disclose the most recent financial information that has been verified or reviewed by an accountant.

(5) Key Performance Indicator (KPI)

A. Personnel costs to be borne by the average revenue in the last two years:

Unit: NT\$ thousand

|                         | 2024      | 2025      |
|-------------------------|-----------|-----------|
| Income                  | 1,412,280 | 1,514,592 |
| Personnel costs         | 214,556   | 218,364   |
| Personnel costs/ income | 15.19%    | 14.42%    |

B. The average revenue created by each employee in the last two years:

Unit: NT\$ thousand

|                         | 2024      | 2025      |
|-------------------------|-----------|-----------|
| Income                  | 1,412,280 | 1,514,592 |
| Employee number         | 204       | 191       |
| Income/ employee number | 6,923     | 7,930     |

C. Financial structure, repayment ability and operating ability in the last two years:

Unit: %; times

|                            | 2024   | 2025   |
|----------------------------|--------|--------|
| Debt ratio(%)              | 20.31  | 28.20  |
| Current ratio(%)           | 383.06 | 292.76 |
| Quick ratio (%)            | 360.27 | 264.73 |
| Receivable turnover (time) | 4.55   | 4.15   |
| Inventory turnover (time)  | 16.81  | 15.70  |

3. Information of employees in the last two years and as of the date of publication of the annual report  
Feb. 28, 2025

|                                    | Year                  | Current year as of<br>Feb. 28, 2026 | 2025               | 2024               |
|------------------------------------|-----------------------|-------------------------------------|--------------------|--------------------|
| Employee<br>number<br>(person)     | Sales                 | 96                                  | 99                 | 99                 |
|                                    | Application Engineers | -                                   | -                  | -                  |
|                                    | Administrative        | 33                                  | 33                 | 30                 |
|                                    | Total                 | 129                                 | 132                | 129                |
| Average age                        |                       | 44.37                               | 44.12              | 43.16              |
| Average working years (years)      |                       | 10.75                               | 10.54              | 9.76               |
| Ratio of<br>academic<br>background | PhD                   | 3.88%(5 people)                     | 3.79%(5 people)    | 3.88% (5 people)   |
|                                    | Master                | 23.26% (30 people)                  | 24.24% (32 people) | 24.03% (31 people) |
|                                    | College               | 65.11% (84 people)                  | 64.39% (85 people) | 64.34% (83 people) |
|                                    | High school           | 6.98% (9 people)                    | 6.82% (9 people)   | 6.98% (9 people)   |
|                                    | Below high school     | 0.77% (1 people)                    | 0.76% (1 people)   | 0.77% (1 people)   |
|                                    | Total                 | 100.00%                             | 100.00%            | 100.00%            |

4. Environmental expenditure information

(1)According to the regulation: those who shall apply for a pollution facility installation permit or a pollution discharge permit, or shall pay pollution prevention and control fees, or shall set up a special environmental protection unit, their application, payment or establishment status  
description: The Company is a distribution agent of semiconductor components, has no

production activities, and there is no pollution situation. According to Beihuan Four Zi No. 0910057747, the Company has been reviewed in paper and determined to be a "temporarily unregulated" business organization, and there is no pollution, so it does not apply.

Listed companies shall explain the implementation of the EU Restriction of Hazardous Substances Directive (RoHS). (According to Taiwan Stock Exchange's Tai Jeng Shang Zi No. 0950007006 on April 13, 2006 and the Counter Purchase Center's Jeng Kui Chien No. 0950200962 on April 12, 2006): According to the characteristics of the company's industry, it is not affected by the European Union Restriction of Hazardous Substances Directive (RoHS).

- (2) Investment in the main equipment for pollution prevention and control, its use and possible benefits: not applicable.
- (3) In the last two years and as of the date of publication of the annual report, the company's history of improving environmental pollution, and those who have pollution disputes, should also explain their handling history: None.
- (4) In the last two years and as of the date of publication of the annual report, the total amount of losses and disposals suffered by the company due to environmental pollution, and its future countermeasures and possible expenditures are disclosed: none.
- (5) The current pollution situation and the impact of its improvement on the company's surplus, competitive position and capital expenditure and its expected major environmental protection capital expenditure in the next two years: none.

## 5. Labor Relation

- (1) The Company's employee welfare measures, training, training and retirement systems and their implementation, as well as the agreements between employees and employers and measures to protect the rights and interests of employees.
  - 1. Bonus benefits: Employee year-end bonus and employee performance quarterly bonus.
  - 2. Insurance/health checkup benefits: labor insurance, health insurance and labor pension contribution, group insurance for employees, safety insurance for overseas trips, regular free health checkups for employees and health checkups for workers with special jobs.
  - 3. Welfare Committee benefits: year-end tailgate party and raffle, domestic and overseas travel activities, departmental dinner subsidies, three festivals gifts/gifts, employee birthday gifts, wedding and funeral gifts, condolence money, employee maternity allowance and employee discount stores.
  - 4. Leave benefits: two days off per week, special leave/annual leave according to the Labor Standards Law, paid paternity leave, maternity leave, family care leave, parental leave, female physiological leave, abortion leave, maternity leave, birthday leave, ESG environmental protection leave, and special leave for employees who have been on the job for three months.

Application for a parental leave in the last 2 years

| Description                                            | Male/number of persons | Female/number of persons | Total |
|--------------------------------------------------------|------------------------|--------------------------|-------|
| Employees actually applying for parental leave in 2024 | 0                      | 2                        | 2     |
| 2024 Reinstatement of Actual Parental Leave            | 0                      | 1                        | 1     |
| Employees actually applying for parental leave in 2025 | 0                      | 0                        | 0     |
| 2025 Reinstatement of Actual Parental Leave            | 0                      | 0                        | 0     |

5.Subsidies and benefits for field employees: parking subsidies, car allowance subsidies, business call and mobile network monthly fee subsidies.

6.Staff training and training system:

- (1) In order to enhance the competitiveness of our employees, we have planned the "Education and Training Management Program" and the "On-the-job Training Management Program" to enable each employee to maximize his or her potential through human resources training.
- (2) The Company's annual training operations are a combination of internal self-organized training, training courses from external organizations and internal training within each department.
  - (A) Internal training: Colleagues serve as lecturers in their areas of expertise to impart their own experience and professional knowledge; or hire experts in related fields from professional organizations to provide general knowledge of employee life safety services.
  - (B) External training: Employees will enroll themselves in professional courses offered by business management consulting firms, educational training institutions and government agencies, and the company will provide annual subsidies to employees for external training.
  - (C) Training for new personnel: Explain the organization and system, work rules and job descriptions, and conduct regular assessment and supervision.
  - (D) Further education subsidy: subsidize outstanding colleagues to study for a degree at a well-known academic institution in China and continue to learn relevant knowledge and skills on the job.
  - (E) The statistics and expenses of the Company's employees for further education and training in 2025 are as follows

December 31, 2025

| Training       | Internal training                                                                                                                                                                                                                                                                                                                                                                                                                      | External training                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Trained person | 62 participants/362H                                                                                                                                                                                                                                                                                                                                                                                                                   | 30 participants/616 hours                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Course names   | <p>I. General Training</p> <ul style="list-style-type: none"> <li>• Number of Participants: 31</li> <li>• Total Training Hours: 72 hours</li> </ul> <p>1.Health Seminar – “Strengthening Immunity Campaign”</p> <ul style="list-style-type: none"> <li>• How to enhance immunity</li> <li>• Dietary approaches to improving immunity</li> <li>• Sleep-related nutrition</li> </ul> <p>2.Occupational Safety and Health Management.</p> | <p>I. Biomedical Business Group / General Management Office</p> <ul style="list-style-type: none"> <li>• Number of Participants: 18</li> <li>• Total Training Hours: 475hours</li> </ul> <p>1.BioReliance® Contract Testing Services</p> <ul style="list-style-type: none"> <li>• Advance CMC with NGS Workshop</li> </ul> <p>2.International Society for Stem Cell Research (ISSCR)</p> <ul style="list-style-type: none"> <li>• 2025 ISSCR Annual Meeting</li> </ul> |

| Training | Internal training                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | External training                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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|          | <ul style="list-style-type: none"> <li>• Concepts of occupational safety and health and overview of regulations related to construction operation safety and health</li> <li>• General occupational safety and health training course (Part I)</li> <li>• General occupational safety and health training course (Part II)</li> <li>• Safety and health work rules and related safety and health knowledge</li> <li>• Practical occupational safety and health management training for micro-enterprises (Part I)</li> <li>• Practical occupational safety and health management training for micro-enterprises (Part II)</li> <li>• Hazardous chemical labeling and hazard communication regulations</li> <li>• Common hazards in manufacturing industries – prevention of falling and rolling hazards</li> <li>• In-service safety and health training for personal and household goods repair industries</li> <li>• Prevention of biological pathogen hazards</li> <li>• Prevention of occupational safety and health hazards in waste disposal operations</li> </ul> <p>II. Professional Training</p> <ul style="list-style-type: none"> <li>• Number of Participants: 31</li> <li>• Total Training Hours: 290 hours</li> </ul> <p>1.Introduction to Organizational Carbon Inventory</p> <p>2.Greenhouse Gas Inventory Training</p> | <p>3.Industrial Technology Research Institute (ITRI) College</p> <ul style="list-style-type: none"> <li>• Introduction to Regulations for Regenerative Medicine and Cell Therapy</li> </ul> <p>4.China Medical University Hospital</p> <ul style="list-style-type: none"> <li>• NextGen EV Therapeutics Forum</li> </ul> <p>5.Chinese Society of Aseptic Processing</p> <ul style="list-style-type: none"> <li>• Management of Pharmaceutical Microbiology Laboratories</li> <li>• Development and Application of AI in the GMP Field</li> <li>• GMP Training for Sterile/Biological Product Personnel (I)</li> <li>• Management of Pharmaceutical Microbiology Laboratories</li> <li>• GMP Training Program II for Regenerative Medicine and Nucleic Acid Drug Products</li> </ul> <p>6.Industrial Technology Research Institute (ITRI)</p> <ul style="list-style-type: none"> <li>• 2025 Seminar on Cell Therapy Technologies</li> </ul> <p>7.Taiwan Healthcare Alliance Foundation</p> <ul style="list-style-type: none"> <li>• 2025 Regenerative Medicine Product GMP Competency and Advanced Practical Training Program (I): Core Knowledge Training for Regenerative Medicine Products</li> <li>• 2025 Regenerative Medicine Product GMP Competency and Advanced Practical Training Program (II): Advanced Practical Training on Regenerative Medicine GMP Manufacturing and Quality Systems</li> <li>• 2025 “Enhancement of Clinical Trial Quality and Protection of Subject Rights” Program – Basic Training Course on Pharmaceutical Clinical Trials</li> </ul> <p>8.Center for Drug Evaluation (CDE)</p> |

| Training | Internal training | External training                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          |                   | <ul style="list-style-type: none"> <li>• Industry Training on ICH M10 Guidelines</li> <li>• Key Regulations and Practices for Achieving Optimal Pharmaceutical Quality – Comprehensive RA Training Program</li> </ul> <p>9.Taiwan Food and Drug Administration (TFDA), Ministry of Health and Welfare</p> <ul style="list-style-type: none"> <li>• 2025 Regulatory Briefing on Human Organ, Tissue, and Cell Inspection Management</li> <li>• 2025 GMP Forum for Pharmaceutical Manufacturers: “Product Quality Review” and “Deviation Management”</li> </ul> <p>10.Chinese Occupational Safety and Health Management Association</p> <ul style="list-style-type: none"> <li>• Refresher Training for Class A Occupational Safety and Health Supervisors</li> </ul> <p>11.Workforce Development Agency, Ministry of Labor</p> <ul style="list-style-type: none"> <li>• Class C Indoor Wiring Technician Certification Training Program</li> </ul> <p>12.Labor Affairs Department, New Taipei City Government</p> <ul style="list-style-type: none"> <li>• 2025 Seminar on Labor Retirement Systems and Related Regulations</li> </ul> <p>13.Ministry of Labor</p> <ul style="list-style-type: none"> <li>• Briefing Session on Lactation Rooms and Childcare Services in Enterprises – New Taipei Session</li> </ul> <p>14.Economic Development Department, New Taipei City Government</p> <ul style="list-style-type: none"> <li>• ISO 14061-1:2018 Lead Verifier Course for Organizational Greenhouse Gas Inventory</li> </ul> <p>15.Digiwin Software Co., Ltd.</p> <ul style="list-style-type: none"> <li>• HR Regulatory Issues and System Reporting Briefing Session</li> </ul> <p>II. Directors, Independent Directors, Internal Audit, and Finance</p> <ul style="list-style-type: none"> <li>• Number of Participants: 12</li> <li>• Total Training Hours: 141hours</li> </ul> |

| Training | Internal training | External training                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          |                   | <p>1.Chinese Corporate Governance Association</p> <ul style="list-style-type: none"> <li>• Introduction to Sustainability Information, Sustainability Standards, and Sustainability Reports for Listed Companies</li> <li>• How Audit Committees Can Effectively Conduct Financial Statement Reviews</li> <li>• Case Studies on Corporate Control Disputes</li> <li>• Overview and Practical Experience Sharing on Workplace Sexual Harassment and Bullying Prevention</li> <li>• Practical Analysis of Sustainability Report Assurance</li> <li>• Responsibilities and Roles of Corporate Governance Officers</li> <li>• [Professional Course for Corporate Governance Officers] Corporate Governance Officers and Meeting Management</li> <li>• Analysis of Directors’ Due Diligence Governance and the Effectiveness of Internal Control Systems</li> <li>• Sustainability Disclosure and Investment Value from an Investor Perspective: Explaining ESG Disclosure Frameworks and Risk Monitoring to Strengthen Capital Market Trust</li> <li>• Legal Responsibilities of Directors and Material Information Disclosure from Judicial Practice Perspectives</li> <li>• The Digital Finance Revolution: Principles of Stablecoins and Development Trends in Blockchain Virtual Assets</li> <li>• Financial Impacts of ESG Risks and Opportunities</li> <li>• Dual Transformation for Organizational Resilience: AI</li> </ul> |

| Training | Internal training | External training                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          |                   | <p>Governance and Sustainability Governance</p> <ul style="list-style-type: none"> <li>• Analysis of Legal Liabilities Arising from Misleading Sustainability Disclosures (Greenwashing)</li> <li>• Importance of Sustainability Information Digitalization to Internal Control Systems</li> <li>• Practical Operations of Functional Committees under the Board of Directors</li> <li>• Driving Transformation and Sustainability: New Perspectives on Corporate Risk Governance from Global Trends</li> </ul> <p>2.Accounting Research and Development Foundation, R.O.C.</p> <ul style="list-style-type: none"> <li>• Initial Continuing Education Program for Chief Accounting Officers of Issuers, Securities Firms, and Stock Exchanges</li> </ul> <p>3.Securities and Futures Institute (SFI), R.O.C.</p> <ul style="list-style-type: none"> <li>• Seminar on Equity Ownership Regulations for Insiders of TPEX-Listed and Emerging Stock Companies</li> </ul> <p>4.The Institute of Internal Auditors – Taiwan</p> <ul style="list-style-type: none"> <li>• Seminar on “Sustainability Information Management” and Key Practices for Internal Control and Internal Auditing</li> <li>• Sustainability Disclosure and Investment Value from an Investor Perspective: Explaining ESG Disclosure Frameworks and Risk Monitoring to Strengthen Capital Market Trust</li> <li>• Pre-Service Training Program for Newly Appointed Internal Auditors in Enterprises</li> </ul> |

## 7. Employee retirement system

In order to take care of the retirement life of employees and promote labor-management harmony, the Company has established a preferential retirement management for employees, covering all formally appointed employees. For employees who choose the old pension system, the Company shall allocate pensions on a monthly basis at 4% of the total actual employee salary in accordance with the the Ministry of the Interior on the allocation and management of labor retirement reserves, and deposit them into the special account of the Central Trust Bureau.; For employees who choose the new pension system, the Company allocates 6% of the total actual employee salary to the individual labor pension account every month. Matters related to retirement shall be handled in accordance with the relevant provisions of the "Labor Standards Act" and the "Labor Pension Act". Matters related to retirement shall be handled in accordance with the relevant provisions of the "Labor Standards Act" and the "Labor Pension Act".

### Retirement System and Implementation Status

| Pension System         | Old system                                                                                                                                                          | New system                                                                                                                  |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| Applicable Law Sources | Labor Standards Act                                                                                                                                                 | Labor Pension Act                                                                                                           |
| How to allocate        | 2% of the employees' monthly salaries and wages and deposit in the Company's name in a special account at the Bank of Taiwan (formerly the Central Trust of China). | Depending on the employee's level of coverage, 6% will be allocated to the dedicated account in the Labor Insurance Bureau. |
| Amount of Allocation   | Labor Pension Accumulation Fund<br>NT\$13,299 thousand                                                                                                              | In 2025, NT\$4,300 thousand was appropriated.                                                                               |

## 8. Employee Code

The Company has formulated relevant employee behavior or ethical measures and regulations in the employee handbook and instructions for all employees of the Company to follow, and placed them in the company's online platform for all colleagues to read. The relevant codes are briefly described as follows:

(1)The code of ethics for employees is summarized as follows:

- (A) In addition to abiding by government regulations, the employee should also abide by all regulations of the company and temporary announcements or notices, and work together to serve the company.
- (B) Due diligence must be exercised in the confidentiality of important documents.
- (C) The employee shall work in harmony, mutual assistance and cooperation, speak carefully, and strictly prohibit verbal abuse, fighting, causing trouble, disturbing order, obstructing public safety or other behaviors that are sufficient to damage the company's reputation.
- (D) Public property shall be taken care of, and there shall be no waste OR damage. Those who are damaged or lost due to negligence shall be compensated according to the price.
- (E) You must not use your authority to solicit property, rebates or accept gifts from manufacturers without authorization.
- (F) Shall abide by the company's regulations and perform the rights and responsibilities conferred by the company.

(2) Formulate rewards and punishments.

- (3) Employee performance appraisal methods.
- (4) Employee work regulations and code of conduct.

9. Working environment and employee safety protection measures:

In order to protect the health and safety of our employees, the CompanyThe working environment, safety measures and welfare policies are well planned and are described as follows:

(1) Working Environment

- (A) The office is completely smoke-free.
- (B) Workplace decoration materials are used non-toxic, fire-resistant materials.
- (C) The workplace lighting meets the requirements and desk lamps are provided according to the needs of employees.
- (D) Entrust a professional cleaning company to clean and disinfect the workplace regularly to maintain a comfortable working environment.

(2) Security measures

- (A) Build face and fingerprint identification system to maintain employee access security.
- (B) Participate in the fire drills and promotion operations of the management committee of the park from time to time to ensure that we can deal with emergencies calmly, protect the lives of our employees and achieve the ultimate goal of zero disaster.  
On November 22, 2024, participated in the Workplace Safety and Health Prevention Experience Activity organized by the China Productivity Center.
- (C) The workplace is equipped with medical supplies in accordance with the regulations.
- (D) set up occupational safety and health supervisor in accordance with the law, and implement the occupational safety and health work plan.
- (E) All employees through the safety and health digital learning, instill all employees safety and health concept.
- (F) From time to time, we hire outside lecturers to teach the correct knowledge of disaster prevention.

10. Workplace Diversity and Equality:

The "Work Rules" were formulated in accordance with the law and sent to the Labor Bureau of the New Taipei City Government for approval, specifying that after the appointment of employees, the work environment will be non-discriminatory, non-harassing and fair for the growth of employees, in accordance with the relevant provisions of the Labor Law, and promising that

- (1) Non-discrimination: No differential treatment in pay, promotion, training, or benefits based on gender, age, race, place of birth, class, language, ideology, religion, political party, national origin, sexual orientation, marriage, appearance, physical disability, union affiliation, etc.
- (2) Never force labor: We value the human rights of each employee, treat them fairly, respect their opinions and reactions, and abide by the laws and regulations, and do not allow supervisors to force labor, slavery, or restrict actions.
- (3) Supervisors do not abuse, bully, or sexually harass: We do not engage in inappropriate behavior such as mental abuse, mistreatment, or physical punishment, or sexual harassment, and we do not sign illegal contracts to restrict employees' employment relationships.
- (4) Child labor (under the age of 16) is strictly prohibited.

(5) As of the end of 2025, MetaTech employed a total of 105 employees, of whom 47.62% were male and 52.38% were female, indicating a higher proportion of female employees than male employees. Going forward, the Company will continue to promote balanced employment opportunities and job security to further advance gender equality in the workplace. Employees under the age of 30 accounted for 13.33% of the workforce, those aged between 31 and 50 represented 59.05%, and employees over the age of 50 accounted for 27.62%. This diversified workforce structure brings innovation, energy, and vitality to MetaTech, while also benefiting from the experience and knowledge transfer contributed by senior professionals. The Company is committed to creating a fair, transparent, and dynamic workplace where employees of all age groups can thrive in a supportive environment and jointly contribute to the Company's sustainable growth.

| Category Item | Item                              | 2024                           |        |                                |        | 2025                           |        |                                |        |
|---------------|-----------------------------------|--------------------------------|--------|--------------------------------|--------|--------------------------------|--------|--------------------------------|--------|
|               |                                   | Number and percentage of women |        | Number and percentage of males |        | Number and percentage of women |        | Number and percentage of males |        |
| Category      | Supervisory Position              | 9                              | 8.91%  | 21                             | 20.79% | 8                              | 7.62%  | 21                             | 20.00% |
|               | Marketing Position                | 16                             | 15.84% | 9                              | 8.91%  | 15                             | 14.29% | 9                              | 8.57%  |
|               | Research and Development Position | 4                              | 3.97%  | 2                              | 1.98%  | 5                              | 4.76%  | 2                              | 1.90%  |
|               | Manufacturing Position            | 9                              | 8.91%  | 9                              | 8.91%  | 10                             | 9.52%  | 7                              | 6.67%  |
|               | Bureaucracy Position              | 16                             | 15.84% | 6                              | 5.94%  | 17                             | 16.19% | 11                             | 10.48% |
| Total:        |                                   | 54                             | 53.47% | 47                             | 46.53% | 55                             | 52.38% | 50                             | 47.62% |
| Age           | Under 30 years old                | 11                             | 10.90% | 7                              | 6.93%  | 9                              | 8.57%  | 5                              | 4.76%  |
|               | 31~50 years old                   | 35                             | 34.65% | 22                             | 21.78% | 34                             | 32.38% | 28                             | 26.67% |
|               | Over 51 years old                 | 8                              | 7.92%  | 18                             | 17.82% | 12                             | 11.43% | 17                             | 16.19% |
| Total:        |                                   | 54                             | 53.47% | 47                             | 46.53% | 55                             | 52.38% | 50                             | 47.62% |

B. Losses suffered as a result of labor disputes in recent years and up to the printing date of the annual report (including labor inspection results in violation of the Labor Standards Act, which should include the date of the penalty, the number of the penalty, the provision violated, the content of the violation, and the content of the penalty), and disclosure of the estimated amount and measures to be taken in the present and the possible future, and, if the amount cannot be reasonably estimated, the facts of the situation that it cannot be reasonably estimated:

1. There were no significant labor disputes during the last two years and as of the publication date of the annual report:

(1) The Company has always emphasized on labor relations. Therefore, there were no labor disputes in the recent two years and no losses were suffered as a result of labor disputes.

(2) The Company has established good communication channels between employers and employees, and the relationship is rational and harmonious. If there are no other factors other than changes in labor relations in the future, there should not be any loss in amount.

2. Estimated amount of current and future losses due to labor disputes and measures to deal with such losses:

The Company properly plans the principles of human resource management, re-examines whether resources have been rationally allocated, and reviews the relevant personnel system to comply with labor policies and regulations, pay attention to employee welfare, provide an excellent working environment, take care of the lives of employees, smooth communication channels, and make labor relations harmonious. The Company holds regular labor-management meetings in accordance with the law and submits them to the Labor Bureau for the record, and has an Employee Welfare Committee and allocates employee welfares in proportion to operating income for the purpose of promoting employee welfare measures to improve employee centripetal force and promote labor relations. Due to the current harmonious labor relations of the Company, it is estimated that the possibility of losses due to labor disputes in the future is extremely low. In the future, the Company still upholds the humanized management and establishes a system of multiple communication channels. In addition to the existing harmonious relations, the Company hopes that labor relations will be further improved.

## 6. Major Contract

### (1) Electric Business

#### Clients

| Type                | Client                                                           | Period                                                                                                          | Content                          | Restriction                                                                                                             |
|---------------------|------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Purchasing contract | Accton Technology                                                | Automatically extended after two years, one year each time                                                      | Sales of semiconductor component | 24-month product defect warranty liability<br>Prohibition of peer competition                                           |
| Purchasing contract | Inventec                                                         | After three years, it will be automatically extended continuously for a period of one year and unlimited times. | Sales of semiconductor component | Product warranty responsibility for five years after discontinuation of production<br>Three-year warranty after receipt |
| Purchasing contract | Hon hai Precision Industry                                       | Automatically extended after five years, one year each time                                                     | Sales of semiconductor component | Product guarantee<br>Confidentiality clause                                                                             |
| Purchasing contract | WESTERN DIGITAL (original Sandisk is cquired by WESTERN DIGITAL) | Automatically extended after one year, one year each time                                                       | Sales of semiconductor component | Product guarantee<br>Confidentiality clause                                                                             |

#### Suppliers:

| Type                                     | Client                                                 | Period                                                                | Content                                      | Restriction                                                                          |
|------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------------------|
| Agency and sales contract<br>TW/HK/CN    | Samtec                                                 | 2003.01.01~ Continue to be valid until termination                    | Agency and sales of semiconductor components | Sales area<br>Restrictions on intellectual property rights<br>Confidentiality clause |
| Agency and sales contract<br>TW/CN/SG/HK | Everspin                                               | 2009.01.05~Automatically extended after two years, one year each time | Agency and sales of semiconductor components | Sales area<br>Restrictions on intellectual property rights<br>Confidentiality clause |
| Agency and sales contract<br>CN          | Pixelworks (original ViXS is acquired by Pixelworks )- | 2020.04.01~ Continue to be valid until termination                    | Agency and sales of semiconductor components | Sales area<br>Restrictions on intellectual property rights<br>Confidentiality        |

|                                       |          |                                                    |                                              |                                                                                          |
|---------------------------------------|----------|----------------------------------------------------|----------------------------------------------|------------------------------------------------------------------------------------------|
|                                       |          |                                                    |                                              | clause                                                                                   |
| Agency and sales contract<br>TW/CN/SG | E-Switch | 2020.01.01~ Continue to be valid until termination | Agency and sales of semiconductor components | Sales area<br>Restrictions on intellectual property rights<br><br>Confidentiality clause |
| Agency and sales contract<br>TW       | Phoenix  | 2025.01.01 ~ 2026.12.31                            | Agency and sales of semiconductor components | Sales area<br>Restrictions on intellectual property rights<br><br>Confidentiality clause |

(2)Biomedical Business :

| Type                                                       | Client                            | Period                 | Content                                                                                                                                                                          | Restriction                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------------------------------|-----------------------------------|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Collaboration Agreement                                    | CellSeed Inc.                     | 2017.04.24~2037        | Introduced cell laminator technology to Taiwan, and established a cell laminator process center (CPC) to continue clinical trials of esophageal and knee cartilage regeneration. | 1. The price of technology transfer will not be returned when the termination or cancellation of this agreement.<br>2. In the future commercialization, the Company shall pay a certain percentage of the royalties to CellSeed.<br>3. In order to apply for patents and any other intellectual property rights in the products derived from the products, either party must agree in writing to confirm such ownership. |
| Real estate lease contract                                 | Kingfisher Technology Corporation | 2018.02.23~2028.05.14  | Factory lease of cell laminator factory                                                                                                                                          | Without consent, MetaTech cannot sublet the subject matter of the lease to a third party other than the affiliated enterprise.                                                                                                                                                                                                                                                                                           |
| Amendment No.2 to Collaboration Agreement                  | CellSeed Inc.                     | 2018.12.06~2037        | Adjustment of payment deadline                                                                                                                                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Commissioned contract for Cell Therapy product preparation | E-Da Hospital                     | 2020.03.06~ 2025.12.17 | Cooperative implementation of cell therapy project (knee chondrocyte laminator)                                                                                                  | -                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Amendment No.3 to Collaboraton Agreement                   | CellSeed Inc.                     | 2017.04.24~2037        | Extension of contract term                                                                                                                                                       | -                                                                                                                                                                                                                                                                                                                                                                                                                        |

| Type                                              | Client                                                                | Period                  | Content                                                                             | Restriction |
|---------------------------------------------------|-----------------------------------------------------------------------|-------------------------|-------------------------------------------------------------------------------------|-------------|
| Commission Contracts of cell products preparation | Shin Kong Wu Ho Su Memorial Hospital                                  | 2022.12.18 ~ 2025.12.17 | Cooperative implementation of cell therapy project (knee chondrocyte laminator)     | -           |
| Cellular therapy product commissioning contract   | Children's General Medical Corporation<br>Children's General Hospital | 2022.12.18 ~ 2025.12.17 | Collaboration in the execution of cell therapy projects (knee cartilage cell layer) | None        |
| Amendment No.4 to Collaboraton Agreement          | CellSeed Inc.                                                         | 2017.04.24 ~ 2037       | Adjustment of the prohibition of competition and other terms                        | None        |

## 7. Information Security Management:

(1) Outline the framework for information and communication security risk management, the security policies, concrete management strategies, and the resources dedicated to cybersecurity management. °

### ●Information and Communication Security Risk Management Framework

In accordance with the regulations of the competent authorities, the Company has strengthened its information and communication security management. The management framework is coordinated by the General Administration Department, with the Organization Management Department, Human Resources Department, Information Technology Department, Audit Office, and Legal Department jointly reviewing various security management matters, consolidating information, and proposing improvement plans. The General Administration Department makes decisions on security management policies, which are then submitted to the Chairman for approval. A dedicated personnel member from the Information Technology Department is assigned to promote these policies and implement management measures, with regular reports submitted to the Board of Directors. °

### ●Information Security Policy

#### Information Security Risk Assessment and Management Implementation

An information risk assessment is conducted to evaluate the compliance and high availability of system architecture, network security, resource management, and software/hardware licensing with the corporate environment. Identified risks are adjusted accordingly or incorporated into improvement plans.

Confidentiality policies and data protection awareness are promoted throughout the organization. Document and record management, mobile device control, hierarchical access control, as well as irregular inspections and record reviews by audit and legal departments, are carried out collaboratively. These efforts ensure that abnormal events are reported and addressed in a timely manner, reducing the risk of information leakage and safeguarding critical corporate assets and competitiveness.

Continuous awareness campaigns are conducted to enhance employees' information security consciousness and embed it into daily operations. The company maintains close partnerships with cybersecurity firms to receive real-time alerts, investigations, and resolutions of recurring information security incidents and vulnerabilities, ensuring timely remediation and preventive action.

Specific management plans and measures are effectively implemented.

### ●Multi-layered Defense: External-to-Internal and Internal-to-Internal Protection

#### Cross-Site and Cross-Platform Network Control

To prevent the spread of viruses and cyberattacks across different sites, firewall devices have been installed between factory locations to strengthen network segmentation and control.

The company has outsourced email server management to a leading domestic telecommunications provider, thereby benefiting from its robust cybersecurity enhancement services and advanced protection features.

- Endpoint Protection

The Biomedical Department has procured intrusion prevention services that provide real-time alerts and responses to prevent large-scale intrusions.

Internet usage within the Biomedical Department is controlled and isolated to reduce the risk of accidentally accessing phishing websites that may download malware and infect personal computers, thereby blocking external attackers from covertly infiltrating internal systems.

- Data Security Protection

The Biomedical Department has implemented a document encryption protection system to restrict personnel access, control file permissions, and log file operations to prevent data leakage.

Copying and scanning equipment are strictly controlled; unauthorized personnel are prohibited from operating these devices. Additionally, print record management software has been deployed to comprehensively log all login activities and operations, as well as electronic copies of scanned and printed documents.

A data backup system has been established, with defined backup procedures and offline storage to ensure data availability and recovery.

Use of pirated software is prohibited: the company mandates legal licensing for all software, and unauthorized installation of unlicensed software constitutes infringement.

- Information Confidentiality Regulations

Employees shall take appropriate protective measures for trade secrets they become aware of or handle in the course of their duties, including but not limited to the following measures:

Employees who frequently handle company confidential information, as well as mid-to-senior level managers, are required to sign confidentiality agreements upon joining the company.

Strictly comply with the employment contract and other related confidentiality management regulations.

Take necessary protective measures to prevent unauthorized access to confidential information and the acquisition of trade secrets or confidential data.

Company Data Disclosure Principle: Employees shall not disclose any company assets—including information, business operations, customer orders or personal data, technical data, or any other tangible or intangible trade secrets or confidential information—to any third party without prior authorization.

- (2) Specify the losses, potential impacts, and countermeasures related to significant

information and communication security incidents incurred during the most recent fiscal year and up to the date of the annual report's publication. If losses cannot be reasonably estimated, the fact of such inability should be stated: None.

## V. Review and analysis of the financial condition, performance and risk management

### 1. Financial status

#### (1) Financial status comparison and analysis table

Unit: NT\$ thousand

| Items \ Year                     | 2024      | 2025      | Variance  |        |
|----------------------------------|-----------|-----------|-----------|--------|
|                                  |           |           | Amount    | %      |
| Current assets                   | 2,162,858 | 1,777,003 | (385,855) | (22%)  |
| Real estate, plant and equipment | 716,182   | 1,130,611 | 414,429   | 37%    |
| Other assets                     | 392,572   | 359,303   | (33,269)  | (9%)   |
| Total asset                      | 3,271,612 | 3,266,917 | (4,695)   | 0%     |
| Current liabilities              | 564,624   | 606,974   | 42,350    | 7%     |
| Non-current liabilities          | 99,712    | 314,301   | 214,589   | 68%    |
| Total liabilities                | 664,336   | 921,275   | 256,939   | 28%    |
| Common stock                     | 681,726   | 681,726   | 0         | 0%     |
| Capital reserve                  | 678,639   | 680,039   | 1,400     | 0%     |
| Accumulated deficit              | (234,718) | (337,381) | (102,663) | 30%    |
| Other equity                     | 19,278    | 4,854     | (14,424)  | (297%) |
| Treasury stock                   | (1,864)   | (1,864)   | 0         | 0%     |
| Non-controlling interests        | 1,464,215 | 1,318,268 | (145,947) | (11%)  |
| Total shareholders' equity       | 2,607,276 | 2,345,642 | (261,634) | (11%)  |

#### (2) Analysis of variations:

1. The decrease in current assets in 2025 was mainly attributable to an increase in prepayments compared with the same period of the previous year and increased expenditures for the construction of facilities by consolidated subsidiaries, which resulted in a decrease in bank deposits.
2. Property, plant, and equipment increased in 2025, mainly due to the acquisition of machinery and equipment and ongoing construction of factory facilities by the consolidated subsidiary.
3. The increase in non-current liabilities in 2025 was mainly attributable to an increase in long-term borrowings to meet the working capital needs of consolidated subsidiaries.
4. The increase in accumulated deficits to be offset in 2025 was mainly attributable to an increase in non-operating expenses, resulting in a higher net loss for the current period. This was primarily due to increased foreign exchange losses arising from fluctuations in the U.S. dollar exchange rate, as well as a decrease in interest income from time deposits.

- (3) Future plan: The Company is expected to focus on the improvement of operating margins and the development of new product lines and customers to maintain stable growth of operations.

## 2. Financial performance

### (1) Business result analysis comparison table

Unit: NT\$ thousand

| Items \ Year                        | 2024      | 2025      | Variance  | Variance ratio (%) |
|-------------------------------------|-----------|-----------|-----------|--------------------|
| Net operating income                | 1,412,280 | 1,514,592 | 102,312   | 7%                 |
| Operating cost                      | 1,239,425 | 1,317,382 | 77,957    | 6%                 |
| Operating margin                    | 172,855   | 197,210   | 24,355    | 12%                |
| Operating expenses                  | 396,404   | 428,359   | 31,955    | 7%                 |
| Operating profit (loss)             | (223,549) | (231,149) | (7,600)   | 3%                 |
| Non-operating income and expenses   | 62,596    | (10,539)  | (73,135)  | 694%               |
| Net profit before tax               | (160,953) | (241,688) | (80,735)  | 33%                |
| Income tax benefit (expenses)       | (3,925)   | (16,875)  | (12,950)  | 77%                |
| Net profit (loss) of the period     | (164,878) | (258,563) | (93,685)  | 36%                |
| Other comprehensive profit & loss   | 28,568    | (12,800)  | (41,368)  | 323%               |
| Total comprehensive profit and loss | (136,310) | (271,363) | (135,053) | 50%                |

#### (i) Explanation on the analysis of the ratio of increase and decrease:

1. The increase in non-operating expenses in 2025 was mainly attributable to increased foreign exchange losses resulting from fluctuations in the U.S. dollar exchange rate, as well as decreased interest income from time deposits.
2. The increase in net loss before tax in 2025 was mainly attributable to increases in gross profit, operating expenses, and non-operating expenses.
3. The increase in income tax expense in 2025 was mainly attributable to an increase in the provision for deferred tax assets.
4. The increase in net loss for the current period in 2025 was mainly attributable to increases in gross profit, operating expenses, and non-operating expenses.
5. The decrease in other comprehensive income in 2025 was mainly attributable to increased translation losses arising from the translation of financial statements of foreign operations during the current period.
6. The increase in total comprehensive loss for the current period in 2025 was mainly attributable to the increase in net loss for the current period.

(ii) Expected sales volume: In 2026, the Electronics Division will continue to promote the use of cloud technology and other high-end markets, and the Biomedical Division will continue to invest in the development of regenerative medicine.

(iii) Possible impact on the Company's future financial operations: In response to the volatility of the customer market, the Company will proactively observe and monitor market trends and maintain stable gross margins for each product line.

(iv) Future contingency plans: The Company expects to focus on improving gross profit margins and developing new product lines and customer sources in order to maintain stable growth in operations.

#### (2) Analysis of the change in operating gross profit: This was mainly due to the increase in demand of major customers for products with lower gross profit.

### 3. Cash flow review and analysis

#### (1) The analysis of cash flow variances in the most recent year

Unit: NT\$ thousand

| Item                                                                                                                                                                                                                                      | 2024      | 2025      | Variance  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|
| Net cash inflow (outflow) from operating activities                                                                                                                                                                                       | (180,498) | (204,843) | 24,345    |
| Net cash inflow (outflow) from investing activities                                                                                                                                                                                       | (470,519) | (417,514) | (53,005)  |
| Net cash inflow (outflow) from financing activities                                                                                                                                                                                       | 7,956     | 242,630   | (234,674) |
| Analysis of variance in cash flow:                                                                                                                                                                                                        |           |           |           |
| 1. Business activities: The increase in net cash outflow from operating activities in 2025 was mainly attributable to increased collection of accounts receivable, increased payments of accounts payable, and decreased interest income. |           |           |           |
| 2. Investment activities: The decrease in net cash outflow from investing activities in 2025 was mainly attributable to a decrease in time deposits with maturities of more than one year.                                                |           |           |           |
| 3. Fundraising activities: The increase in net cash inflow from financing activities in 2025 was mainly attributable to an increase in long-term borrowings by consolidated subsidiaries during the current period.                       |           |           |           |

#### (2) Cash flow analysis in the coming year

Unit: NT\$ thousand

| Cash balance at beginning of period (1)                                                                                                  | Estimated net cash flow from operating activities for the year (2) | Estimated annual net cash inflow (3) | Estimated cash remaining (insufficient) amount (1)+(2)+(3) | Remedy plans for negative balance of cash |                |
|------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------|-------------------------------------------|----------------|
|                                                                                                                                          |                                                                    |                                      |                                                            | Investment plan                           | Financing plan |
| 1,220,787                                                                                                                                | (26,838)                                                           | 772,422                              | 1,966,371                                                  | -                                         | -              |
| Analysis of projected changes in cash flows for 2026:                                                                                    |                                                                    |                                      |                                                            |                                           |                |
| 1. Operating activities: Net cash outflow from operating activities is expected to be NT\$26,838 thousand.                               |                                                                    |                                      |                                                            |                                           |                |
| 2. Investment activities: Primarily related to expenditures for factory facilities and machinery equipment of consolidated subsidiaries. |                                                                    |                                      |                                                            |                                           |                |
| 3. Financing activities: Primarily related to cash capital increases and financing activities.                                           |                                                                    |                                      |                                                            |                                           |                |

#### (3) Improvement plan for insufficient liquidity: Not applicable.

### 4. Major capital expenditures in recent years and impacts on financial and operational situations

#### (1) Major capital expenditures and sources of funding: None

#### (2) Expected Benefit: None

5. The investment policy of recent years and the main reasons for profit or loss and its improvement plan and investment calculation for the coming year:

Unit: NT\$ thousand

| Items \ Description                   | 2025 profit (loss) amount (NT\$ thousand) | Policy                                                                                           | Main reasons for profit or loss                                                                                                                | Improvement plan                                  | Investment plan for the coming year     |
|---------------------------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|-----------------------------------------|
| MetaTech Investment Holding Co., Ltd. | 9,874                                     | Overseas holding company                                                                         | It is an overseas holding company, the profit mainly comes from investment profit.                                                             | Not applicable                                    | None                                    |
| Jianhua Travel Agency Co., Ltd        | (429)                                     | The administration of grouping international customers of medical treatment to travel in Taiwan. | The underperformance of international medical expansion has had a negative impact.                                                             | Expand domestic special travel to increase income | None                                    |
| MTI Holding Co., Ltd.                 | 9,875                                     | Overseas holding company                                                                         | It is an overseas holding company, the profit mainly comes from investment profit.                                                             | Not applicable                                    | None                                    |
| MetaTech (S) Pte Ltd.                 | 2,854                                     | Integrate group resources and expand overseas sales market.                                      | Expanded new sources of customers, adjusted product structure to increase gross profit are the reasons for the increase of revenue and profit. | Not applicable                                    | None                                    |
| MetaTech Limited.                     | 6,235                                     | Integrate group resources and expand overseas sales market.                                      | Expanded new sources of customers, adjusted product structure to increase gross profit are the reasons for the increase of revenue and profit. | Not applicable                                    | None                                    |
| MetaTech (SZ)                         | 1,216                                     | Integrate group resources and expand overseas sales market.                                      | Expanded new sources of customers, adjusted product structure to increase gross profit are the reasons for the increase of revenue and profit. | Not applicable                                    | None                                    |
| Metatech Biotechnology(MY) Sdn. Bhd.  | (496)                                     | Sales of regenerative medicine products.                                                         | Established in the fourth quarter of 2025.                                                                                                     | Not applicable                                    | None                                    |
| Locus Cell Co., Ltd.                  | (27,195)                                  | Cell layer development and expansion of CDMO business.                                           | Start planning of cell factory construction, manpower layout, the costs will increase.                                                         | Not applicable                                    | Start the construction of cell factory. |
| Locus Ltd.                            | (3,729)                                   | Sales of regenerative medicine products.                                                         | Established in the fourth quarter of 2025.                                                                                                     | Not applicable                                    | None                                    |

## 6. Review and analysis of risk management:

### (1) The structure of risk management team:

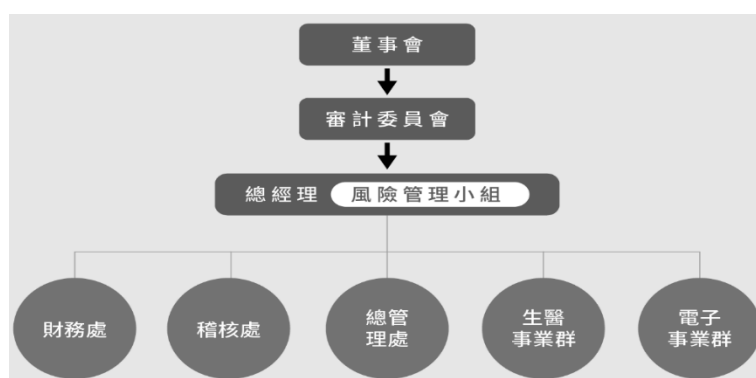
The Company established a Risk Management Task Force in 2022 by integrating various risk management units within the organization. The Task Force reports directly to the Board of Directors and is overseen by the Audit Committee. The General Manager serves as the Task Force Chair. Each business unit regularly identifies risk factors and implements risk controls to enhance the effectiveness of risk management in areas such as command and coordination, self-assessment, and execution. The Task Force also submits an annual report to the Board of Directors detailing the results of the yearly risk assessment and the operation of the risk management system.

**Credit Risk:** Managed by the Audit Department, Finance Department, Biomedical Business Group, and Electronics Business Group, who regularly conduct credit checks on partners to prevent situations where customers cannot pay due to financial difficulties or malicious bankruptcy, avoiding losses without compensation.

**Liquidity Risk:** Managed by the General Manager's Office and Finance Department, focusing on corporate cash flow management, liability management, asset liquidation, and emergency liquidity responses.

**Legal Risk:** Overseen by the General Management Office (Legal Department), responsible for reviewing contract and agreement content, ensuring the legality of business operations, and addressing conflicts between foreign laws and existing contracts.

**Information Risk:** Handled by the General Management Office (IT Department), responsible for information system backups, preventing sensitive data leaks, and preparing for recovery in the event of hacker attacks or system failures.



### (2) The impacts of fluctuations in interest/exchange rates and inflation on the company's profits and losses and corresponding measures:

Unit: NT\$ thousand

| Items         | Impact on Company's profit and loss |        |        | Future response measures                                                          |
|---------------|-------------------------------------|--------|--------|-----------------------------------------------------------------------------------|
|               | Subject                             | 2024   | 2025   |                                                                                   |
| Interest rate | Interest income                     | 44,852 | 25,243 | Regular assessment of bank loan rates and close liaison with banks to obtain more |

|                          |                        |        |          |                                                                                                                                                                                                                                                                                                                                          |
|--------------------------|------------------------|--------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                          | Interest expense       | 8,382  | 10,033   | favorable interest rates on loans to reduces the impact of changes in interest rates on the Company's profit or loss.                                                                                                                                                                                                                    |
| Changes in exchange rate | Exchange profit (loss) | 26,880 | (24,295) | The purchases of the Company and its subsidiaries are mainly quoted in U.S. dollars, and most of the sales are also quoted in U.S. dollars, so exchange rate changes are partially offset. The Company and its subsidiaries will also monitor and adjust in due course and take measures to avoid risks if necessary.                    |
| Inflation                | -                      | -      | -        | The Company and its subsidiaries always pay attention to the market price fluctuations and keep good relationships with suppliers and customers; there are no major impacts due to inflation in recent years and there is no inflation risk for the short term; there are no major impacts to the annual profit and loss of the Company. |

- (3) Policies governing high-risk and hyper-leveraged investments, capital lending to others, endorsement/guarantee and derivative transactions; major causes of loss and profit and corresponding measures:
1. The Company does not engage in any high-risk, hyper-leveraged investment, capital lending to others as well as derivative transactions. However, the Company has established a "Regulations governing loaning of funds" for compliance.
  2. External endorsements and guarantees are handled in accordance with the Company's "Procedures for Endorsements and Guarantees." As of the end of 2025 and March 31, 2026, the balance of external endorsements and guarantees amounted to NT\$15,715 thousand and NT\$15,998 thousand, respectively.
- (4) Future research and development plans and estimated investment in research and development expenses; On December 30, 2025, during the 11th Meeting of the 10th Board of Directors, the Board approved the development of regenerative medicine business such as process development, process optimization and clinical research and development with a R&D budget of NT\$62,047 thousand.
- (5) Impacts and responses of the Company's financials in regard to material changes of domestic and foreign policies and regulations in recent years: The Company pays attention to relevant domestic and foreign laws and regulations at all times, pays attention to the trends of domestic and foreign policy development and regulatory changes, and seeks to respond to changes in domestic and foreign political and economic situations, so important domestic and foreign policy and legal changes have not had a significant impact on the Company's financial business.
- (6) Impacts of the technology and industrial changes of recent years to the Company's financials and corresponding measures: The agent product of the Company and its subsidiaries are mainly used in high-tech products and 3C products (computer, communication, and consumer electronics), and the current high-tech industry and 3C products are booming, which should have a positive impact on the Company.
- (7) Impact of Corporate image change on the Company's crisis management and corresponding measures of recent years: The Company and its subsidiaries have always adhered to the principle of professional and honest sustainable management and attached importance to

corporate image and risk control. Therefore, there has been no corporate crisis management in recent years.

(8) Expected benefits and risks from mergers and acquisitions and corresponding measures: None

(9) Expected Benefits and Risks from Plant Expansion and corresponding measures: None

(10) Risks and countermeasures for concentration of purchase or sales:

Purchase: The Company is an agent and maintains close cooperation with various manufacturers for a long time. There is no shortage of raw materials.

Sales: The proportion of sales to the Company has not yet been highly concentrated. On the one hand, the Company maintains a long-term cooperation relationship with existing customers. On the one hand, it is committed to developing new customers and expanding and decentralizing business sources. Therefore, there will be no risk for the steady growth of the Company due to the risk of sales concentration.

(11) Impacts, risks and corresponding measures from changes in directors, supervisors and shareholders with greater than 10% shareholding or their selling of a large number of shares: The Company's shareholding is concentrated, and there is no concern about the large-scale transfer or replacement of the shareholding.

(12) Impact and Risks and corresponding measures from Change of Ownership: None

(13) Litigation or Non-litigation Matters:

◆ Trade Secret Case:

Plaintiff: Our Company

Case Summary: A criminal complaint was filed on November 21, 2022, due to the theft of our company's trade secrets, business secrets, and other confidential information.

Status: The Taiwan Taipei District Prosecutors Office announced the conclusion of its investigation on February 27, 2025, and initiated prosecution against former Chairman Yang Chih-Hui and former employees surnamed Tung and Cheng. The case has entered judicial proceedings and is currently under trial before the Intellectual Property and Commercial Court at the first-instance stage.

◆ CellSeed Case:

Case Summary: A criminal complaint was filed on November 21, 2022, due to the theft of our company's trade secrets, business secrets, and other confidential information.

Case Overview: CellSeed Inc. unilaterally claimed that our company breached the contract without providing specific evidence, relying solely on media reports, and sought to terminate the Collaboration Agreement and other related contracts signed by both parties. To protect our rights, we retained Japanese lawyers and filed a "suit to confirm the existence of the contractual relationship" at the Tokyo District Court in Japan on February 6, 2024.

Status: The first-instance trial is currently ongoing. As of February 10, 2026, a total of eight court hearings have been held.

(14) Other important risks and response measures: None.

7. Other important matters:

Evaluation reference, basis, and main reasons for the listing of assets and liabilities

1. Evaluation reference, basis and main reasons for the provision of bad debts:

The main reason for the Company's provision for bad debts is based on the assessment of the recoverability of accounts receivable. The Company is based on factors such as ageing analysis of accounts receivable, credit rating, and economic environment, etc., as a basis for regular evaluation of the possibility of recovery of receivables and the reference for evaluation. The Company's policy for the provision of allowances for bad debts is listed as follows:

| Age of the account receivable | More than 120 days | More than 180 days | More than 360 days |
|-------------------------------|--------------------|--------------------|--------------------|
| Provision ratio               | 5%                 | 30%                | 100%               |

2. Policy for the provision of allowances for depreciation losses of inventories:

The book value of the Company's purchase is based on the acquisition cost with the perpetual inventory system and uses the weighted average method for calculation of costs. Starting from January 1, 2009, adopting the IAS 2 Inventories of IFRS, the valuation of end-of-period inventory value is taking the lower value between the cost and net realizable value with the item-by-item comparison method; the net realizable value of raw materials is the replacement cost, and an allowance for depreciation losses is made for sluggish goods. Net realizable value is the estimated selling price under normal circumstances less costs to be completed and marketing expenses. The company's policy for the provision of sluggish goods depreciation is as follows:

Electronic Business Group:

| Inventory age   | 91 days to 180 days | 181 days to 360 days | More than 361 days |
|-----------------|---------------------|----------------------|--------------------|
| Provision ratio | 30%                 | 50%                  | 100%               |

Biomedical Business Group:

| Inventory age   | 1 year to 2 years | 2 years to 3 years | More than 3 years |
|-----------------|-------------------|--------------------|-------------------|
| Provision ratio | 30%               | 50%                | 100%              |

## VI. Special matters to be recorded

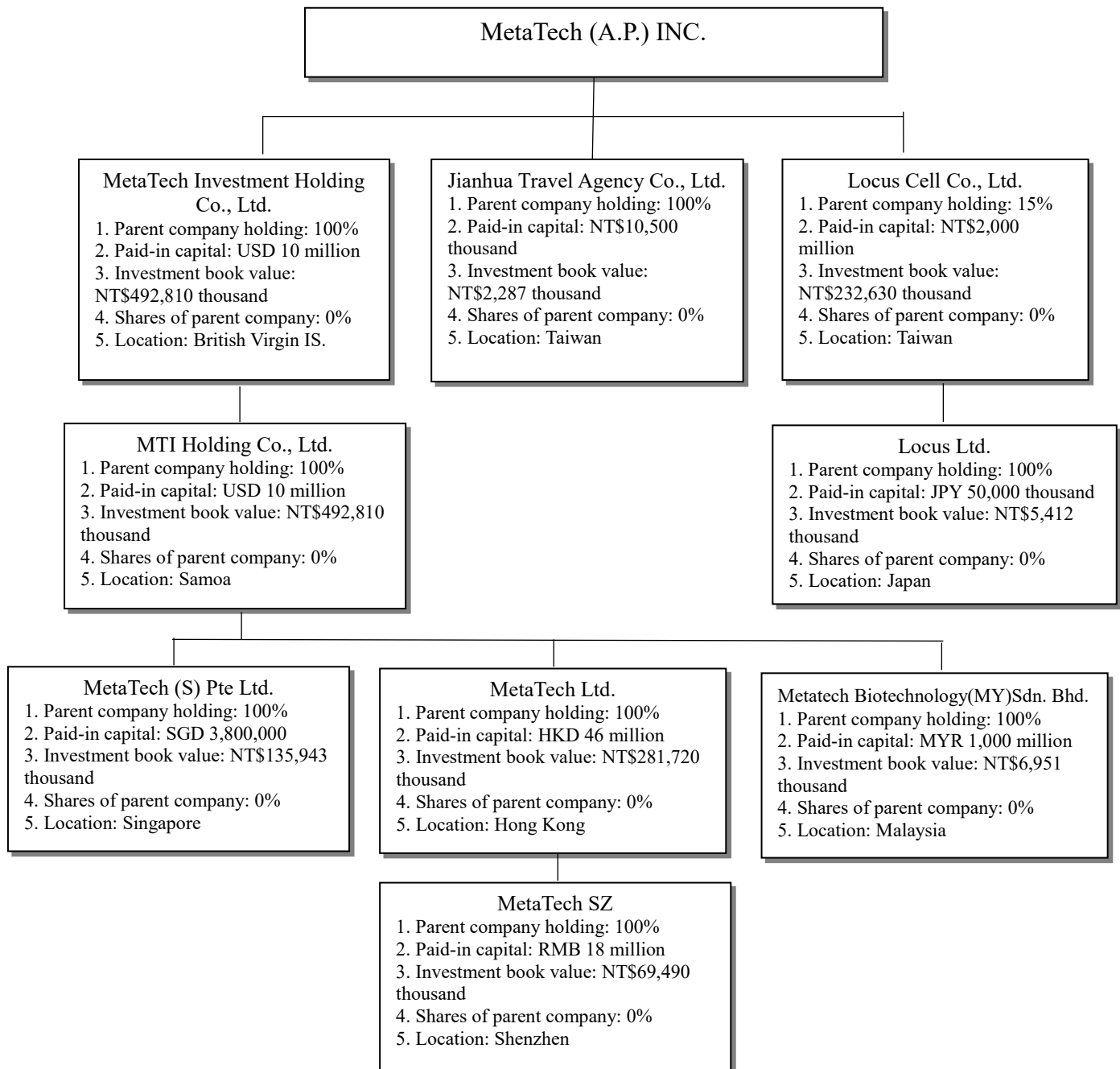
### 1. Related information of affiliated companies

#### (1) Affiliate corporates overview

##### A. Affiliate corporate structure overview

##### a. Organization chart of affiliates corporates

December 31, 2025



b. Presumed to be a controlling and affiliated company relationship in accordance with Article 369-3 of the Company Act: None.

c. Subsidiary companies directly or indirectly controlled by the Company in personnel, finance or business operations pursuant to paragraph 2 of Article 369-2 of the Company Act: None.

## B. Profiles of affiliate companies

Unit: \$

| Company                              | Date of Incorporation | Address                                                                                                        | Paid-in Capital  | Major business or productions                                      |
|--------------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------------------|
| MetaTech Investment Holding Co., Ltd | 2001.11               | P.O.Box957, Offshore Incorporations Centre, Road Town, Tortola, British Virgin Islands                         | USD10,000,000    | Engaged in controlling and transferring investment                 |
| MTI Holding Co., Ltd                 | 2001.11               | P.O. Box 217, Offshore Chambers, Apia, Samoa                                                                   | USD10,000,000    | Engaged in controlling and transferring investment                 |
| MetaTech(S) Pte Ltd                  | 1998.09               | 60 Kaki Bukit Place, #08-09 Eunos Techpark, Singapore 415979                                                   | SGD3,800,000     | Wholesale and retail of electronic materials                       |
| MetaTech Ltd                         | 1998.08               | Workshop Unit 4, 12 Floor, Block B, Hoi Luen Industrial Centre, 55 Hoi Yuen Road, Kowloon, HK.                 | HKD46,000,000    | Wholesale and retail of electronic materials                       |
| MetaTech (SZ)                        | 2005.10               | Room 305, G3 Building, TCL International E City, No. 1001 Zhongshan Park Road, Nanshan District, Shenzhen      | RMB18,000,000    | Wholesale and retail of electronic materials                       |
| Jianhua Travel Agency Co., Ltd       | 1976.01               | 14-2F, No. 75, Sec. 1, Xintai 5th Road, Xizhi Dist., New Taipei City                                           | NTD10,500,000    | Tourism                                                            |
| LOCUS CELL CO., LTD.                 | 2020.10               | 19-12F, No. 97, Sec. 1, Xintai 5th Road, Xizhi Dist., New Taipei City                                          | NTD2,000,000,000 | Cell commissioned research and development and production services |
| METATECH BIOTECHNOLOGY (MY) SDN.BHD  | 2025.09               | SUITE NO. C133, LEVEL 13, KL TRILLION, NO. 338, JALAN TUN RAZAK, 50400 KUALA LUMPUR W.P. KUALA LUMPUR MALAYSIA | MYR1,000,000     | Sales of regenerative medicine-related products.                   |
| Locus Ltd.                           | 2025.03               | 3F, Dai-3 Meiwa Building, 4-31-3 Shinbashi, Minato-ku, Tokyo, Japan.                                           | JPY50,000,000    | Sales of regenerative medicine-related products.                   |

C. Presumed to have the same shareholder control and affiliation information: None

D. Business types of overall affiliates cover: The business types of the Company and its affiliate include sales of electronic components, biomedical technology services and tourism, of which MetaTech Investment Holding Co., Ltd. and MTI Holding Co., Ltd. are holding companies.

E. Information of directors, supervisors and general managers of all affiliates

Unit: Share ; %

| Company                               | Title    | Representative | Shareholding |     |
|---------------------------------------|----------|----------------|--------------|-----|
|                                       |          |                | Shares       | %   |
| Jianhua Travel Agency Co., Ltd        | Chairman | Tang, Hung-Te  | 1,050        | 100 |
| MetaTech Investment Holding Co., Ltd. | Chairman | Chen Chung-Chi | 10,000,000   | 100 |
| MTI Holding Co., Ltd.                 | Chairman | Chen Chung-Chi | 10,000,000   | 100 |
| MetaTech(S) Pte Ltd.                  | Chairman | Chen Chung-Chi | 3,800,000    | 100 |
| MetaTech Ltd.                         | Chairman | Tang, Hung-Te  | 46,000,000   | 100 |
| MetaTech (SZ)                         | Chairman | Tang, Hung-Te  | -            | 100 |
| Locus Cell Co., Ltd.                  | Chairman | Qiu, Jun-Rong  | 30,000,000   | 15  |
| Locus Ltd.                            | Chairman | Liu, Heng-Yu   | 5,000        | 100 |
| METATECH BIOTECHNOLOGY (MY) SDN.BHD   | Chairman | NG CHEE KHOON  | 1,000,000    | 100 |

## F. Operation overview of affiliates

### (1) Financial status and operating results of affiliates:

December 31st, 2025 Unit: NT\$ thousand

| Company                              | Paid-in Capital (\$) | Total Asset | Total Liabilities | Total Equity | Operating Revenue | Operating profit (Loss) | Current profit (loss) (After tax) | Earnings (loss) per share (\$) (After tax) |
|--------------------------------------|----------------------|-------------|-------------------|--------------|-------------------|-------------------------|-----------------------------------|--------------------------------------------|
| MetaTech Investment Holding Co.,Ltd. | USD10,000,000        | 492,810     | 0                 | 492,810      | 0                 | 0                       | 9,874                             | 0.99                                       |
| MTI Holding Co.,Ltd                  | USD10,000,000        | 492,810     | 0                 | 492,810      | 0                 | (2,437)                 | 9,875                             | 0.99                                       |
| MetaTech(S) Pte Ltd.                 | SGD3,800,000         | 145,913     | 9,970             | 135,943      | 335,591           | 2,248                   | 2,854                             | 0.75                                       |
| MetaTech Ltd.                        | HKD46,000,000        | 350,012     | 68,292            | 281,720      | 385,242           | 3,040                   | 6,235                             | 0.14                                       |
| MetaTech (SZ)                        | RMB18,000,000        | 77,133      | 7,643             | 69,490       | 39,022            | (18,689)                | 1,216                             | -                                          |
| Jianhua Travel Agency Co., Ltd       | NTD9,500,000         | 2,432       | 145               | 2,287        | 491               | (379)                   | (429)                             | (0.04)                                     |
| LOCUS CELL CO., LTD.                 | NTD2,000,000,000     | 1,895,734   | 344,894           | 1,550,840    | 13,885            | (170,844)               | (181,542)                         | (0.09)                                     |
| METATECH BIOTECHNOLOGY (MY) SDN.BHD  | MYR1,000,000         | 7,130       | 179               | 6,951        | 0                 | (496)                   | (496)                             | (0.50)                                     |
| Locus Ltd.                           | JPY50,000,000        | 6,863       | 415               | 6,448        | 100               | (3,732)                 | (3,729)                           | (0.07)                                     |

Note 1: If the affiliated company is a foreign company, the relevant figures should be converted into TWD based on the exchange rate at the reporting date.

- (2) The companies that should be included in the preparation of the financial statements of the Company's consolidated financial statements is the same as the companies that has entered into the consolidated financial statements of the parent and subsidiary companies. Therefore, the consolidated financial statements of the affiliates will not be prepared separately.
- (3) The Company is not a subsidiary company of other company and therefore it is not necessary to prepare an affiliation report

## 2. Status of Private Placements of Marketable Securities in the Most Recent Fiscal Year and up to the Date of Publication of This Annual Report:

|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                              |                             |                                                                                |                              |                                                                                |                                                                              |                             |                                                                                |                              |                                                                                |                                                                              |                             |                                                                                |                              |
|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------------------------|------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------------------------|------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------------------------|------------------------------|
| Item                                              | 1st Private Placement in 2025<br>(Issue Date: March 6, 2026)                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                              |                             |                                                                                |                              | 2nd Private Placement in 2025<br>(Issue Date: March 6, 2026)                   |                                                                              |                             |                                                                                |                              | 3rd Private Placement in 2025<br>(Issue Date: March 6, 2026)                   |                                                                              |                             |                                                                                |                              |
| Type of Privately Placed Securities               | Common Shares                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                              |                             |                                                                                |                              | Common Shares                                                                  |                                                                              |                             |                                                                                |                              | Common Shares                                                                  |                                                                              |                             |                                                                                |                              |
| Date and Amount Approved by Shareholders' Meeting | Approval Date: June 24, 2025<br>Amount: Not exceeding 10,000,000 common shares                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                              |                             |                                                                                |                              | Approval Date: June 24, 2025<br>Amount: Not exceeding 10,000,000 common shares |                                                                              |                             |                                                                                |                              | Approval Date: June 24, 2025<br>Amount: Not exceeding 10,000,000 common shares |                                                                              |                             |                                                                                |                              |
| Basis and Reasonableness of Pricing               | Pricing date: December 30, 2025.<br>The reference price was determined based on the higher of (A) the average closing price of 1, 3, or 5 business days prior to the pricing date, or (B) the average closing price of the 30 business days prior, adjusted for ex-rights, ex-dividends, and capital reductions.<br>The reference price was NT\$45.62 per share, and the issue price was NT\$36.50 per share (not less than 80% of the reference price), in compliance with applicable regulations. |                                                                              |                             |                                                                                |                              |                                                                                |                                                                              |                             |                                                                                |                              |                                                                                |                                                                              |                             |                                                                                |                              |
| Method of Selecting Specific Investors            | In accordance with Article 43-6 of the Securities and Exchange Act                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                              |                             |                                                                                |                              |                                                                                |                                                                              |                             |                                                                                |                              |                                                                                |                                                                              |                             |                                                                                |                              |
| Purpose and Necessity of Private Placement        | For working capital and future development; improves financial structure, reduces risk, and supports business growth and shareholders' equity.                                                                                                                                                                                                                                                                                                                                                      |                                                                              |                             |                                                                                |                              |                                                                                |                                                                              |                             |                                                                                |                              |                                                                                |                                                                              |                             |                                                                                |                              |
| Payment Completion Date                           | January 12, 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                              |                             |                                                                                |                              | January 12, 2026                                                               |                                                                              |                             |                                                                                |                              | January 12, 2026                                                               |                                                                              |                             |                                                                                |                              |
| Subscriber Information                            | Subscriber                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Qualification                                                                | Number of Shares Subscribed | Relationship with the Company                                                  | Involvement in Management    | Subscriber                                                                     | Qualification                                                                | Number of Shares Subscribed | Relationship with the Company                                                  | Involvement in Management    | Subscriber                                                                     | Qualification                                                                | Number of Shares Subscribed | Relationship with the Company                                                  | Involvement in Management    |
|                                                   | Wu, Cheng-Lung                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Article 43-6, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act | 5,600 thousand shares       | Major shareholder of the Company                                               | Not applicable               | Wu, Cheng-Lung                                                                 | Article 43-6, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act | 700 thousand shares         | Major shareholder of the Company                                               | Not applicable               | Wu, Cheng-Lung                                                                 | Article 43-6, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act | 700 thousand shares         | Major shareholder of the Company                                               | Not applicable               |
|                                                   | Chen, Tsung-Chi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Article 43-6, Paragraph 1, Subparagraph 3 of the Securities and Exchange Act | 2,400 thousand shares       | Vice Chairman of the Company; Representative of Bedebixiu Investment Co., Ltd. | Vice Chairman of the Company | Chen, Tsung-Chi                                                                | Article 43-6, Paragraph 1, Subparagraph 3 of the Securities and Exchange Act | 300 thousand shares         | Vice Chairman of the Company; Representative of Bedebixiu Investment Co., Ltd. | Vice Chairman of the Company | Chen Tsung-Chi                                                                 | Article 43-6, Paragraph 1, Subparagraph 3 of the Securities and Exchange Act | 300 thousand shares         | Vice Chairman of the Company; Representative of Bedebixiu Investment Co., Ltd. | Vice Chairman of the Company |

|                                                                  |                                                                                                         |                                                                                             |                                                                                             |
|------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Actual Subscription Price                                        | NT\$36.50                                                                                               | NT\$36.50                                                                                   | NT\$36.50                                                                                   |
| Difference Between Actual Subscription Price and Reference Price | 80.01% of the reference price, not lower than 80% as resolved by the shareholders' meeting.             | 80.01% of the reference price, not lower than 80% as resolved by the shareholders' meeting. | 80.01% of the reference price, not lower than 80% as resolved by the shareholders' meeting. |
| Impact of Private Placement on Shareholders' Equity              | Enhancing working capital and shareholders' equity.                                                     | Enhancing working capital and shareholders' equity.                                         | Enhancing working capital and shareholders' equity.                                         |
| Use of Proceeds and Implementation Progress                      | Total NT\$292,000,000; NT\$133,669,380 (45.78%) utilized; balance NT\$158,330,620 to be used as needed. | Total NT\$36,500,000; NT\$0 (0.00%) utilized; balance NT\$36,500,000 to be used as needed.  | Total NT\$36,500,000; NT\$0 (0.00%) utilized; balance NT\$36,500,000 to be used as needed.  |
| Realization of Private Placement Benefits                        | Improvement of financial structure and working capital.                                                 | Improvement of financial structure and working capital.                                     | Improvement of financial structure and working capital.                                     |

3. Status of Subsidiaries' Holdings and Disposals of the Company's Shares in the Most Recent Fiscal Year and up to the Date of Publication of This Annual Report:None
4. Other necessary supplementary explanations: None
5. The latest year and the date of publication of the annual report, if there is a matter that has a material effect on the shareholders' equity or the price of securities as defined in Article 36-3-2 of the Securities Exchange Act: None.



三顧股份有限公司  
METATECH (AP) INC.

STOCK CODE

**3224**

**2025**

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