



Stock code: 6589

2023 Annual Shareholders' Meeting

Video Supplementary Shareholders' Meeting

Meeting Agenda

(Translation)

Date and Time : May 31, 2023 09:30 a.m.

Meeting Location : International Conference Hall, R&D Center,
Hsinchu Biomedical Park (2F, No. 8, Sec. 2, Shengyi Rd., Zhubei
City, Hsinchu County).

Visual communication platform used at the meeting: The visual
communication platform provided by the Taiwan Depository &
Clearing Corporation (<https://www.stockvote.com.tw>)

DISCLAIMER:

THIS IS A TRANSLATION OF THE HANDBOOK FOR THE 2023 ANNUAL SHAREHOLDERS' MEETING (THE "HANDBOOK") OF EIRGENIX, INC. (THE "COMPANY"). THIS TRANSLATION IS INTENDED FOR REFERENCE ONLY AND NOTHING ELSE, THE COMPANY HEREBY DISCLAIMS ANY AND ALL LIABILITIES WHATSOEVER FOR THE TRANSLATION. THE CHINESE TEXT OF THE HANDBOOK SHALL GOVERN ANY AND ALL MATTERS RELATED TO THE INTERPRETATION OF THE SUBJECT MATTER STATED HEREIN.

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EirGenix, Inc.
2023 Annual Shareholders' Meeting
Meeting Agenda
(Translation)

Time : 9:30 a.m., May 31, 2023

Video supplementary Shareholders' meeting.

Place : International Conference Hall, R&D Center, Hsinchu Biomedical Park (2F, No. 8, Sec. 2, Shengyi Rd., Zhubei City, Hsinchu County).

Meeting Procedures:

I. Call the Meeting to Order

II. Chairman Remarks

III. Report Items

- (1) Report the Business Results of 2022.
- (2) Audit Committee's Review Report.
- (3) The 2022 Implementation Report for the Sound Business Plan.
- (4) Amendment to the Regulations Governing Procedure for Board of Directors Meetings.
- (5) Amendment to the Sustainable Development Best Practice Principles.
- (6) Discontinue the Private Security Offering Approved by the 2022 Shareholders' Meeting.
- (7) Remuneration Policy for the Directors of 2022.



IV. Proposed Resolutions:

- (1) Accept 2022 Financial Statements and Business Report.
- (2) Ratification of the 2022 Deficit Offset Proposal.
- (3) Adjustment of the Utilization Plan for Capital Injection by Private Placement.

V. Items for Discussion:

- (1) Amendment to the Company's Articles of Incorporation.
- (2) Adoption of the Issuance of Employee Restricted Stock Awards.
- (3) Approval of Private Placement of Securities.
- (4) Proposal to Release the Prohibition on Directors or Representatives of Directors from Participation in Competitive Business.

VI. Extemporaneous Motions

VII. Meeting Adjourned

【Report Items】

Item No.1

Subject: Report the Business Results of 2022.

Explanatory Notes : Please refer to Attachment I.

Item No.2

Subject: Audit Committee's Review Report.

Explanatory Notes : Please refer to Attachment II.

Item No.3

Subject: The 2022 Implementation Report for the Sound Business Plan.

Explanatory Notes :

The 2022 Implementation Report for the Sound Business plan is submitted to the Board of Directors for monitoring and reported to the Shareholders' Meeting; please refer to Attachment III.

Item No.4

Subject: Amendment to the Regulations Governing Procedure for Board of Directors Meetings.

Explanatory Notes :

It is proposed to amend the Regulations Governing Procedure for Board of Directors Meetings according to the official announcement from Financial Supervisory Commission on August 5, 2022 (official letter No. 1110383263). The comparison table is attached hereto as Attachment IV.

Item No.5**Subject: Amendment to the Sustainable Development Best Practice Principles.**

Explanatory Notes :

It is proposed to amend the Sustainable Development Best Practice Principles pursuant to the official announcement from Financial Supervisory Commission on November 25, 2021 (official letter No. 1100375814), December 12, 2022 (official letter No. 1110361758), and December 21, 2022 (official letter No. 1110152489). The comparison table is attached hereto as Attachment V.

Item No.6**Subject: Discontinue the Private Security Offering Approved by 2022 Shareholders' Meeting.**

Explanatory Notes :

1. It was authorized in the Shareholders' Meeting on June 10, 2022 that the Board of Directors may raise funds of at most 30,000,000 shares of common stocks by private placement depending on the market status and the Company's actual demands. The private placement shall be conducted one to three times within one year after the authorization starting from the resolution date.
2. As the termination date is near, in consideration of working capital and market status, the said private placement shall not be renewed and continued.

Item No.7**Subject: Remuneration Policy for the Directors of 2022.**

Explanatory Notes :

Remuneration Policy for the Directors of 2022; please refer to Attachment VI.

【Proposed Resolutions】

Item No.1 (Proposed by the Board of Directors)

Subject: Accept 2022 Financial Statements and the Business Report.

Explanatory Notes :

1. EirGenix's 2022 Financial Statements, including Balance Sheets, Statements of Comprehensive Income, Statements of Changes in Equity, and Statements of Cash Flows, were audited by independent auditors, Mr. Sheng-Wei Deng and Mr. Yu-Fang Yen, of PricewaterhouseCoopers Taiwan.
2. 2022 Business Report, Independent Auditors' Report, and the aforementioned Financial Statements are attached hereto as Attachments I, II, and VII.

Item No.2 (Proposed by the Board of Directors)

Subject: Ratification of the 2022 Deficit Offset Proposal.

Explanatory Notes :

1. EirGenix's 2022 financial statement showed an accumulated deficit is NT\$115,539,539. According to the Company's Articles of Incorporation, EirGenix does not intend to distribute dividends and bonuses this year.
2. It is proposed to compensate the total amount of the deficit by capital surplus; please refer to Attachment VIII.

Item No.3 (Proposed by the Board of Directors)

Subject: Adjustment of the Utilization Plan for Capital Injection by Private Placement.

Explanatory Notes :

1. EirGenix privately issued 55,000,000 ordinary shares at NT\$91.5 per share in 2021, and the full payment of NT\$5,032,500,000 was received on October 15, 2021.



2. Considering the operation of EirGenix, adjustment of the utilization plan for capital injection. There is no significant difference from the original projected benefits.

Unit : NT dollars

The Usage of Funds		Budget Amount	
		Before the change	After the change
To enrich working capital	R&D expenses	3,000,000,000	1,016,178,000
Expansion and building of factory		500,000,000	1,700,000,000
Others	Repay bank loans and replenish horizontal and vertical integration and other operational funding needs.	1,532,500,000	316,322,000
	Acquisition or purchase the intangible assets, operation-related assets, and right-of-use assets.	-	2,000,000,000
Total		5,032,500,000	

3. The Projected completion date is fourth quarter of 2025.

【Items for Discussion】

Item No.1 (Proposed by the Board of Directors)

Subject: Amendment to the Company's Articles of Incorporation.

Explanatory Notes :

It is proposed to amend EirGenix's Articles of Incorporation based on the Company Act and EirGenix's operation planning. The comparison table for the Company's Articles of Incorporation is attached hereto as Attachment IX.

Item No.2 (Proposed by the Board of Directors)

Subject: Adoption of the Issuance of Employee Restricted Stock Awards.

Explanatory Notes :

1. To attract and retain the professional talents required by EirGenix, to enhance the coherence of employees, EirGenix intends to issue a total of 805,000 shares at NT\$10 per share, and the total amount is NT\$8,050,000, and 870,000 shares at NT\$10 per share, and the total amount is NT\$8,700,000, according to Article 267 of the Company Act and related rules, including the Regulations Governing the Offering and Issuance of Securities by Securities Issuers to lay down the Regulations of 1st and 2nd Employee Restricted Stocks in 2023. The actual number of shares to be issued will be resolved by the Board of Directors after the issuance of employee restricted stock awards is approved at the shareholders' meeting and by the competent authority.
2. The content and items of the Restricted Employee Stock are as follows:
 - (1) Issue Price: NT\$0 per share.
 - (2) The Eligibility of Employee:

Only the Company's and controlling and subordinate company's regular employees are already employed when RSAs are granted. The term "controlling and subordinate company" is recognized in accordance with the standard from Financial Supervisory Commission (official letter No.1070121068).

(3) Condition of Vesting:

1st Employee Restricted Stocks in 2023.

Condition A: Company operation performance and employee personal KPI.

Achieve a positive income before tax for three quarters, and employee's average KPI shall be over 2.66 for three consecutive years. 33.3% of total shares will be released.

Condition B: Employee job tenure and employee personal KPI.

Work in EirGenix for ten years, and employee personal average KPI shall be over 2.66 for three consecutive years. 16.7% of total shares will be released.

Condition C: Development of biosimilar EG12014 and employee personal KPI.

Timing I: Complete EG12014 Phase 3 and the employee's average KPI shall be over 2.66 for three consecutive years. 11.1% of total shares will be released.

Timing II: EG12014 Launched to market, and employee personal average KPI shall be over 2.66 for three consecutive years. 11.1% of total shares will be released.

Condition D: Development of biosimilar EG1206A and employee personal KPI.

Timing I: Complete EG1206A Phase 1, and employee personal average KPI shall be over 2.66 for three consecutive years. 5.6% of total shares will be released.

Timing II: Complete EG1206A out-licensing or Phase 3 and employee personal average KPI shall be over 2.66 for three consecutive years. 11.1% of total shares will be released.

Condition E: New plant in Zhubei start running and completes 1,000L or 2*2,000L scale process validation and employee personal KPI.

The new plant in Zhubei starts running, and completes 1,000L or 2*2,000L scale process validation, and the employee personal average KPI shall be over 2.66 for three consecutive years. 11.1% of total shares will be released.

2nd Employee Restricted Stocks in 2023.

The employee must remain employed by the Company on the last date of each vesting period. During the vesting period, the employee may not breach any agreement with the company or violate the Company's employment agreement, service agreement, trust agreement, company governance best practice principles, ethical corporate management best practice principles, work rules, non-compete and non-disclosure agreement of the Company or any agreement with the Company. Specific employee performance metrics and the Company's business performance metrics are met in the Employee Restricted Stock Awards Rules.

Condition A: When the annual Key-Performance-Indicator (KPI) of the Company is at least 2.5, the employee will be eligible to receive 100% shares of the Company's restricted stock.

Condition B: When EirGenix reaches the break-even milestone for a fiscal year based on an audited income statement, the employee will be eligible to receive 100% shares of Company's restricted stock.

Condition C: When the Company and employee's annual Key-Performance-Indicator (KPI) is at least 2.5, the employee will be eligible to receive 100% shares of the Company's restricted stock.

- (4) Category of Restricted Employee Stock: Common shares of the company.
- (5) Measures to be taken when employees fail to meet the vesting conditions or in the event of inheritance: Where an executive fails to meet the vesting conditions, the Company will reclaim the granted RSAs and cancel the same at no extra cost to the Company; for exceptional events, including but not limited to inheritance, the Company will take measures as set forth in the Employee Restricted Stock Awards Rules.
- (6) Number of Restricted Employee Stock eligible for subscription: The number for subscription to the respective employee is determined by the job level, salary, job tenure, performance, the contribution of the company's primary operation goals, the regulations at the subscription time and other caused as the reference.

- (7) Restricted rights before employees meet the vesting conditions:
 - A. During the vesting period, the employee may not sell, pledge, transfer, give to another person, create any encumbrance on, or otherwise dispose of, restricted stock awards.
 - B. Voting right in Shareholders' Meetings: The same as common stock.
 - C. Dividend: The same as common stock.
3. Expected expense amount: The calculation of the expected expense amount is based on EirGenix 's outstanding 304,564,529 shares, the estimated issue of 1,675,000 shares by restricted stock, and the average closing price in February 2023 is NT\$121.72 as fair value. If all employees achieve the condition, the total estimated expense amount is NT\$203,881 thousand. Based on the estimated issue date and given date are one to ten years, the annual amortized expense from 2023 to 2032, respectively, will be NT\$82,969 thousand, NT\$75,926 thousand, NT\$25,565 thousand, NT\$5,176 thousand, NT\$2,590 thousand, NT\$2,590 thousand, NT\$2,590 thousand, NT\$2,590 thousand, NT\$2,590 thousand and NT\$1,295 thousand. However, the actual amount will be calculated by the fair value on the given date and recognized related expenses in installments during the vested period.
4. Dilution of EPS and other factors affecting shareholders' equity: EirGenix issues Restricted Employee Stock, representing 0.54% of an aggregate number of all shares issued by EirGenix this time, dilution to EPS from 2023 to 2032 respectively will be NT\$0.271, NT\$0.248, NT\$0.084, NT\$0.017, NT\$0.008, NT\$0.008, NT\$0.008, NT\$0.008, NT\$0.008 and NT\$0.005. Accordingly, this will not result in a material impact on the shareholder's equity.
5. Other important stipulations: The Employee Restricted Stock issued may be deposited in a trust account.
6. It is proposed to the shareholders' meeting to authorize the board of directors to adjust the condition or regulation of the Employee Restricted Stock this time by law or as required by the competent authority and to also authorize the board of directors to decide the actual list of subscribers and the amount. The board of directors shall have full power to handle the issue without violating the principle of content agreed upon by the shareholder's meeting.

Item No.3 (Proposed by the Board of Directors)

Subject: Approval of Private Placement of Securities.

Explanatory Notes :

1. EirGenix has considered the timeliness of financing activities and the operational needs, and it will conduct private placements of common shares at a proper time, depending on the capital market. The maximum number of total shares issued will be 30,000,000 shares. It will be issued from one to three closings within one year of a resolution adopted by a shareholder meeting to increase the flexibility of EirGenix’s financing activities. The anticipated issuance information is as follows. The actual issuance limit will be submitted to the shareholders’ meeting to authorize the board of directors to determine it based on market conditions and the result of negotiations with investors.

Anticipated number of closings	Anticipated number of shares	It is estimated to conduct private placements for the capital increase in three closings. The unissued number of shares may be combined with the next closing or the anticipated number of shares of each closing may be combined together. The total number of shares issued shall not exceed 30,000,000 shares.
First time	10,000,000	
Second time	10,000,000	
Third time	10,000,000	

2. The issuance of private placements is conducted in accordance with the “Securities and Exchange Act” and “Directions for Public Companies Conducting Private Placements of Securities.”
3. The basis and reasonableness of the private placement pricing:
The reference price is the simple average closing price of the common shares of the TWSE listed or TPEX listed company for either the 1, 3, or 5 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends or capital reduction; or the simple average closing price of the common shares of the TWSE listed or TPEX listed company for the 30 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends, or capital reduction. The price shall be the higher of the above two calculations. The private placement pricing shall not be lower than

80% of the reference price.

4. Source and the total amount of the private placement: The total estimated amount of offering securities to specific persons pursuant to Article 43-6 of the Securities Exchange Act.
5. The method for selecting the specific persons and the anticipated benefits:
 - (1) The places of the private placement are strategic investors. In accordance with Article 43-6 of the Securities and Exchange Act and Taiwan Finance Certificate (1) No. 0910003455 issued by the Financial Supervisory Commission on June 13, 2002, it states to select those who are beneficial to the long-term development of the Company, and improve the operational performance, strengthen competitiveness, and generate benefits for existing shareholders' equity.
 - (2) The method and purpose for selecting the places: the purpose for the places selected this time is to introduce strategic investors. The main targets are strategic investors who have developing experiences in biomedicine and health and can stabilize the Company's equity and capital structure.
 - (3) The necessity of the places: to accelerate the product developing efficiency as well as the process of the same drug series to complete the production line. By the comprehensive effect of expanding the market, it can establish EirGenix's unique status in the international biosimilars and CDMO field. In order to sustain EirGenix's operation and development, it is necessary to conduct private placement to introduce strategic investors by resolution.
 - (4) The relationship between the places and the company: The places haven't been arranged.
 - (5) There is no significant change in managerial control within the 1 year period immediately preceding the day on which the board of directors resolves on the private placement and no significant change in managerial control after the introduction of strategic investors through private placement.
 - (6) Anticipated benefits: improve EirGenix's operating scale, horizontal and vertical integration, and product or market development collaboration, assist EirGenix improving technology, efficiency, expand the operational scale, and improve the market status. It has positive benefits in creating EirGenix and

shareholder value.

6. The reasons for the necessity of conducting the private placement:

(1) The reasons for not using a public offering:

With the considerations of the timeliness of financing activities and the uncertainty of the capital market, and the benefit for the Company's long-term operating development because of the transfer limit of the private placement common share, it plans to conduct the financial activities with the private placement.

(2) The use of the funds for each closing of the private placement and the anticipated benefits:

A. The use of the funds for each closing of the private placement of common shares is to replenish operating capital for research and development expenses, plant expansion, horizontal and vertical integration, and other operational funding needs. It could strengthen EirGenix's financial structures and promote stable growth in operation.

B. Anticipated benefits: each closing is to act in concert with EirGenix's long-term development. It can cope with product development needs and expand operational scales to strengthen EirGenix's financial structure.

7. The rights and obligations of the private placement of the common share are technically the same as the issued share. However, in accordance with the Securities and Exchange Act, the private placement of common shares may not be resold within three years after the delivery date except for the transfer objects in accordance with Article 43-8 of the Securities and Exchange Act. The private placement of common shares may be submitted to the shareholders meeting to authorize the board of directors to file an application to the Competent Authority with relevant regulations for supplemental public issuance and listed transactions depending on the condition after three years of the delivery date and meet certain conditions of the competent authority.

8. The main content of the private placement plan, except with the actual issuance price, includes the number of shares for issuance, terms of issuance, the period for payment of subscription, the record date of the capital increase, planned item, estimated progress, estimated possible benefits, and all other matters related to the

issuance plan. It is proposed to the shareholders' meeting to authorize the board of directors to adjust, establish, and handle according to market conditions. Any changes in the future due to changes in law and regulation, amendments instructed by the competent authority, and changes based on operational evaluation or objective circumstance shall be proposed to the shareholders' meeting to authorize the board of directors to take full charge of it.

9. According to Article 43-6 of the Securities and Exchange Act, the explanation of the Company's private placement of security resolutions can be found on the Market Observation Post System (<https://mops.twse.com.tw>) and EirGenix website (<http://www.eirgenix.com>).

Item No.4 (Proposed by the Board of Directors)

Subject: Proposal to Release the Prohibition on Directors or Representatives of Directors from Participation in Competitive Business.

Explanatory Notes :

1. According to Article 209 of the Company Act, "A director who does anything for himself or on behalf of another person that is within the scope of the company's business shall explain to the meeting of shareholders the essential contents of such an act and secure its approval."
2. It is proposed that the shareholders meeting agree to release the prohibition on directors or representatives of directors from participation in the competitive business; please refer to Attachment X.

【Extemporary Motions】

【Meeting Adjourned】

EirGenix, Inc.**2022 Annual Business Report****1. 2022 Business Result****(1) Business plan implementing results**

EirGenix was established on December 21, 2012 and listed in the market on June 28, 2019. It is a biotechnology and medical company focusing on biosimilars, drug discovery, and biopharmaceutical Contract Development and Manufacturing Organization (CDMO). The revenue was NT\$1,481,017 thousand in 2022 and NT\$1,697,359 thousand in 2021. The difference was mainly due to (1) deferred recognition of the milestone payments as a result of a delay in overseas medicine certificate and (2) pause of facility revamp work in Xizhi by four months for CDMO (contract development and manufacturing) business. EirGenix holds the critical technology of biotechnological drug development and manufacture and is able to provide differentiated services with high value-added. Once production line expansion and upgrade have been completed, the growth momentum of revenues will resume. The consistent and stable operating income can cover part of the development expense for biosimilars. Various drug development projects are being implemented successively as planned. EirGenix's financial and business condition will rise substantially after obtaining the medicine certificate for mass production.

(2) Research and development status**I. Establish competitive and complete production line development strategies:**

- A. EirGenix is currently developing the product for the treatment of HER2+ breast cancer. The dual-target treatment with Pertuzumab in combination with Trastuzumab for late-stage HER2+ breast cancer is gradually being used for early-stage breast cancer. EG1206A is one of the biosimilar leaders in the Pertuzumab market. This will also boost the market share of EG12014.
- B. The exclusive licensee of EG12014 (Trastuzumab Biosimilar), Sandoz, maintains close communication with the FDA (Food and Drug Administration). Sandoz also works with EirGenix and suppliers for improvements based on the FDA's opinions in the shortest timeframe possible and files a resubmission after the response. Within six months after the resubmission, the FDA will provide the review results in response to the application for approval. Meanwhile, the applications to the EMA (European Medicines Agency) and TFDA (Taiwan Food

and Drug Administration) for approval are currently under review.

- C. Phase 1 clinical trial of EG1206A (Pertuzumab Biosimilar) is scheduled for completion by the second quarter of 2023.
- D. The antibody-drug conjugate (ADC) EG12043 (TSY0110), jointly developed by the Company and Formosa Pharmaceuticals. In the pre-IND meeting with the US FDA at the beginning of 2023, FDA and EMA experts had different views on the design and requirements of the phase I clinical trials. We will integrate the different design requirements before applying the clinical trials.
- E. The DMF (drug master file) registration for the active pharmaceutical ingredient (API) of EG74032 carrier protein was obtained from the FDA in January 2023.

II. Outstanding development and manufacture technology of biotechnological drugs:

- A. EirGenix's Zhubei plant has passed the review by the FDA and obtained an EIR (Establishment Inspection Report) before the drug launch.
- B. The CDMO contracts signed in 2022 reached a total value of NT\$1.77 billion (US\$59 million), up 14% year-on-year. The CAGR (compound annual growth rate) was 41.7% in 2017-2022.
- C. In 2023, the mammalian capacity will reach 25,500L and the microbial capacity will reach 150L. Building B at the Zhubei plant is expected to be completed in 2025/2026, to increase the microbial capacity to 1,500L. Meanwhile, a three-stage expansion of the mammalian plant which has 150,000L capacity, is under planning at Ciaotou Science Park, Tainan.
- D. Granted Accreditation Certificate of Foreign Drug Manufacturer by Japan MHLW, with the accreditation category of "biological products" and effective date from October 24, 2022 to October 30, 2027.

III. Affirmation on business performance:

- A. Best Bioprocessing Awards in Taiwan and the Greater China issued by Biologics Manufacturing Asia (BMA).
- B. National Innovation and Advancement Award (EG12014 and CRM197).
- C. Top 5% among TPEX-listed companies in the 8th Corporate Governance Evaluation.

(3) Financial revenue and expenditure and profitability analysis

The annual operating incomes are NT\$ 1,481,017 thousand dollars, which are mainly contributed by CDMO business and cooperative development revenue. The gross profit is

NT\$ 756,452 thousand dollars with a 51% gross margin rate. The major expenditures in 2022 were biosimilars development and research expenses. The reason for that is because the products are still in the development stage and require more investments for research and development funds, such as clinical study expenses, research and development material expenses, and research and development staff salaries. CDMO sales and other revenues are still unable to fully cover the research and development expenditures mentioned previously at this point, which is the main reason that caused EirGenix's loss. The investment of research and development expenditures now is to accumulate the energy for future profit growth after the product launches.

The completion of its 5.0325 billion New Taiwan Dollars private placement in 2021. The private placement investors include Foxconn Technology Co., Ltd., Yonglin Capital Holding Co., Ltd., and Hong Wei Investment Co., Ltd. The cash capital increase will be a significant benefit to EirGenix's long-term development and will further enhance the company's operating efficiency. With the recent injection of additional capital funding, EirGenix can now accelerate the execution of its future strategic planning. For the product development unit, the product pipeline will be expanded to include more biosimilar drug products. For the CDMO unit, the current facility infrastructure will add additional production lines and facilities to handle even more diversified biological products and break into the field of cell and gene therapy, as well as the extension of services to further link upstream, midstream, and downstream development and manufacturing services. In addition to the existing arrangement in Taiwan, for example, invest in TFBS continuously and to be their largest shareholder; EirGenix will seek to establish various forms of cooperation with international entities, which include but are not limited to collaborations, strategic alliances, or mergers and acquisitions. Soon EirGenix will become an important hub for biopharmaceutical development and manufacturing on the global stage.

Unit: %

Item		Year	
		2022	2021
Financial Structure	Debt Ratio	9.83	8.85
	Long Term Funds to property, plant and equipment	426.10	569.09
Solvency	Current Ratio	1,133.94	1,289.83
	Quick Ratio	1,015.88	1,215.91
Profitability	Rate of return on assets	(0.93)	(0.34)
	Rate of return on equity	(1.09)	(0.69)
	Net Profit Margin	(7.80)	(2.51)
	Earnings per share (NT\$)	(\$0.38)	(\$0.18)



(4) Budget implementation status

EirGenix had only set up an internal budget goal for 2022 and did not disclose the financial forecast to the public. The overall budget implementation has met the goal.

2. 2023 Business plan summary

(1) Business policy

EirGenix's business policy is to maintain the sustainable growth since its establishment. It came up with three major service items after considering the three factors of the sales and developing time of drugs, risk value, and potential returns, three stages of the business focus have been set: 1. Contract Development and Manufacturing Organization (CDMO); 2. Biosimilar Development, and 3. Me too and Novel biologics development to make the best of EirGenix's cGMP production factory, equipment, and high-end technology human resources.

(2) Estimated sales, and its basis, and important production and sales policy

EirGenix's biosimilars in development are still in the developing stage. The main revenue resource comes from Contract Development and Manufacturing Organization and authorized product collaborations. The senior management team proposes the overall goal and strategy, and the research and development team make various development project plans. The project schedule for plan implementation and sales projection is made by feasibility analysis, market potential and financial evaluation.

3. EirGenix's future development strategy

(1) The short-term development strategy is "Build up the foundation and move forward step by step." The strategy plans for products in-development and CDMO sales & marketing development are as follows:

- A. EG12014 approved by the FDA, the EMA, and the TFDA.
- B. EG12014 (HERWENDA® - Sandoz | EIRGASUN® - EirGenix) market launch.
- C. EG1206A Phase 1 clinical trial completed. Application submitted for Phase 3 trials.
- D. Application for EG12043 (TSY0110) clinical trials (IND).
- E. EG13074 pre-clinical preparation completed.
- F. Expansion of Building B at Zhubei plant to increase the microbial capacity to 1,500L in 2025/2026.

- (2) The medium and long-term development strategy is “Products are developing and launching one after another to promote stable growth in revenue. The strategy plans for products in-development and CDMO sales development are as follows:
- A. New dosage forms or new drug delivery systems of biosimilars: development of Trastuzumab high-concentration subcutaneous injection doses; planning for the development of EG12014+EG1206A dual-targeting high-concentration subcutaneous injection doses. The successful development of high-concentration subcutaneous injection doses will increase the market shares of these products and enable EirGenix as the primary supplier of biosimilar drugs for the treatment of HER2+ breast cancer.
 - B. Discussions with international pharmaceutical companies are currently ongoing regarding the establishment of a development alliance for biosimilars in immuno-oncology. Four new projects are expected. According to the development schedule, one new product will be introduced to the market each one to two years starting in 2026. Hence, a three-stage expansion of the mammalian capacity by 150,000L is under planning at Ciaotou Science Park, Tainan. The new capacity can be used to manufacture in-house developed drugs and accept customers’ orders for commercial and scale production.

4. Effects by the external competitive environment, legal environment, and overall business environment

The mission of EirGenix at the beginning is to provide high-quality and cost-effective Contract Development and Manufacturing Organization and develop biosimilars with commercial values. The medium to long-term goal is focusing on Niche Biologics development to benefit the human and the society and improve the life quality. EirGenix insists on making the technology first with excellent quality as the foundation and be responsible for customer’s success. The goal is to become an international biotechnology and medicine company that begins in Taiwan and focuses on the global market.

We would like to thank all of the shareholders, customers, and collaborating business partners for encouraging and supporting us, as well as the contribution and hard work from our employees. Together it brings prosperity and constant growth for EirGenix.

EirGenix, Inc.

Chairman & President: Lee-Cheng Liu

Head of Accounting Department: Hsiu-Chuan Yang



Attachment II

EirGenix, Inc.

Audit Committee's Review Report

The Board of Directors has prepared EirGenix's 2022 Business Report, Financial Statement, and Deficit Offset Statement. The CPA Sheng-Wei Deng and Yu-Fang Yen of PricewaterhouseCoopers Taiwan was retained to audit EirGenix's Financial Statement and has issued an audit report relating to the Financial Statement.

The Business Report, Financial Statement, and Deficit Compensation Statement have been reviewed and determined to be correct and accurate by the Audit Committee member of EirGenix. According to relevant requirements of the Securities and Exchange Act and the Company Act, we hereby submit this report.

To

EirGenix, Inc. 2023 Annual Shareholders' Meeting

EirGenix, Inc.

Chairman of Audit Committee: Ming-Thaur Chang

Member of Audit Committee: PO-Chih Chen

Member of Audit Committee: Fu-Shiow Yin

Member of Audit Committee: Ming-Shen Chen

March 10, 2023



Attachment III

EirGenix, Inc.

2022 Improvement Report for the Sound Business Plan

Unit: NT thousand dollars

Item	Actual	Estimate	Increase (decrease) amount	Increase (decrease) percentage
Operating Revenue	1,481,017	1,497,888	(16,871)	(1.13%)
Operating Cost	724,565	742,808	(18,243)	(2.46%)
Gross Profit	756,452	755,080	1,372	0.18%
Operating Expenses	1,087,271	1,137,195	(49,924)	(4.39%)
Operating Income (Loss)	(330,819)	(382,115)	(51,296)	13.42%
Non- operating income (loss)	216,504	217,145	(641)	(0.3%)
Net loss before income tax	(114,315)	(164,970)	(50,655)	30.71%

EirGenix achieved 98.87% of the target for 2022 revenues. The gross profit exceeded the estimation by NT\$1,372 thousand. The 2022 operating expenses were NT\$49,924 thousand less than estimated, primarily due to the R&D expense on EG12014 and the year-end employees' bonuses were lower than anticipated. The operating loss were NT\$51,296 thousand less than the estimation, mainly as a result of favorable movements of R&D expenses and year-end bonuses.

In conclusion, the net loss before tax decreased by NT\$50,655 thousand compared to the estimated amount due to a smaller R&D spend and lower year-end employees' bonuses. Therefore, EirGenix's implementation was reasonable in accordance with the sound business plan.

Attachment IV

Comparison Table for the Regulations Governing Procedure for Board of Directors Meetings

After the Revision	Before the Revision	Explanation
<p>Article 3</p> <p>A board of directors shall meet at least quarterly.</p> <p>The reasons for calling a board of directors meeting shall be notified to each director at least seven days in advance. In emergency circumstances, however, a meeting may be called on shorter notice.</p> <p>All matters set out in the subparagraphs of Article 11, paragraph 1, shall be specified in the notice of the reasons for calling a board of directors meeting; none of them may be raised by an extraordinary motion except in the case of an emergency or legitimate reason.</p>	<p>Article 3</p> <p>A board of directors shall meet at least quarterly.</p> <p>The reasons for calling a board of directors meeting shall be notified to each director at least seven days in advance. In emergency circumstances, however, a meeting may be called on shorter notice.</p> <p>All matters set out in the subparagraphs of Article 11, paragraph 1, shall be specified in the notice of the reasons for calling a board of directors meeting; none of them may be raised by an extraordinary motion except in the case of an emergency or legitimate reason.</p>	<p>The revisions to those Article are proposed in accordance with the amendment to “Regulations Governing Procedure for Board of Directors Meetings” by the ruling letter JinGuan-Zheng-Fa-Zi No. 1110383263 dated August 5, 2022, issued by the Financial Supervisory Commission.</p>
<p>Article 11-1</p> <p>A company shall submit the following items for discussion by the board of directors:</p> <ol style="list-style-type: none"> 1. Corporate business plan. 2. Annual and semi-annual financial reports, with the exception of semi-annual financial reports which, under relevant laws and regulations, need not be audited and attested by a certified public accountant (CPA). 3. Adoption or amendment of an internal control system pursuant to Article 14-1 of the Act, and an 	<p>Article 11-1</p> <p>A company shall submit the following items for discussion by the board of directors:</p> <ol style="list-style-type: none"> 1. Corporate business plan. 2. Annual and semi-annual financial reports, with the exception of semi-annual financial reports which, under relevant laws and regulations, need not be audited and attested by a certified public accountant (CPA). 3. Adoption or amendment of an internal control system pursuant to Article 14-1 of the Act, and an 	

<p>assessment of the effectiveness of the internal control system.</p> <p>4. Adoption or amendment, pursuant to Article 36-1 of the Act, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, and endorsements or guarantees for others.</p> <p>5. The offering, issuance, or private placement of any equity-type securities.</p> <p><u>6. In case a company has no managing directors, election or discharge of chairman.</u></p> <p><u>7.</u> The appointment or discharge of a financial, accounting, or internal audit officer.</p> <p><u>8.</u> A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.</p> <p><u>9.</u> Any matter required by Article 14-3 of the Act or any other law, regulation, or bylaw to be approved by resolution at a shareholders' meeting or board of directors meeting, or any such significant matter as may be prescribed by the competent authority.</p> <p>The term "related party" in subparagraph <u>8-7</u> of the preceding paragraph means a related party as</p>	<p>assessment of the effectiveness of the internal control system.</p> <p>4. Adoption or amendment, pursuant to Article 36-1 of the Act, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, and endorsements or guarantees for others.</p> <p>5. The offering, issuance, or private placement of any equity-type securities.</p> <p>6. The appointment or discharge of a financial, accounting, or internal audit officer.</p> <p>7. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.</p> <p>8. Any matter required by Article 14-3 of the Act or any other law, regulation, or bylaw to be approved by resolution at a shareholders' meeting or board of directors meeting, or any such significant matter as may be prescribed by the competent authority.</p> <p>The term "related party" in subparagraph 7 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities</p>	
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<p>defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means any individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NT\$100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year. (Omitted)</p>	<p>Issuers. The term "major donation to a non-related party" means any individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NT\$100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year. (Omitted)</p>	
<p>Article 18 If there is one or more managing director on the board of directors, the provisions shall apply mutatis mutandis to the procedure for meetings of the managing directors <u>and chairman</u>, provided that if a meeting of managing directors is scheduled to be convened within seven days, the notice to each managing director may be made two days in advance.</p>	<p>Article 18 If there is one or more managing director on the board of directors, the provisions shall apply mutatis mutandis to the procedure for meetings of the managing directors, provided that if a meeting of managing directors is scheduled to be convened within seven days, the notice to each managing director may be made two days in advance.</p>	
<p>Article 21 The Procedure was enacted on July 24th, 2013. The 1st amendment was made on August 8th, 2016. The 2nd amendment was made on March 23rd, 2018. The 3rd amendment was made on March 20th, 2020. <u>The 4th amendment was made on March 10th, 2023.</u></p>	<p>Article 21 The Procedure was enacted on July 24th, 2013. The 1st amendment was made on August 8th, 2016. The 2nd amendment was made on March 23rd, 2018. The 3rd amendment was made on March 20th, 2020.</p>	<p>Add the date of amendments.</p>

Attachment V

Comparison Table for the Sustainable Development Best Practice Principles

After the Revision	Before the Revision	Explanation
<p>Sustainable Development Corporate-Social Responsibility Best Practice Principles</p>	<p>Corporate Social Responsibility Best Practice Principles</p>	<p>The revisions to those Article are proposed in accordance with the amendment to “Sustainable Development Best Practice Principles” by the ruling letter JinGuan-Zheng-Fa-Zi No. 1100375814 dated November 25, 2021, JinGuan-Zheng-Fa-Zi No. 1110361758 dated December 12, 2022, JinGuan-Zheng-Fa-Zi No. 1110152489 dated December 21, 2022, issued by the Financial Supervisory Commission.</p>
<p>Article 2 (Omitted) The company to actively fulfill sustainable development corporate-social responsibility during their business operations to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on sustainable development corporate-social responsibility.</p>	<p>Article 2 (Omitted) The company to actively fulfill corporate social responsibility during their business operations to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on corporate social responsibility.</p>	
<p>Article 3 In promoting sustainable development corporate-social responsibility initiatives, the company shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance. (Omitted)</p>	<p>Article 3 In promoting corporate social responsibility initiatives, the company shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance. (Omitted)</p>	
<p>Article 4 To implement sustainable</p>	<p>Article 4 To implement corporate social</p>	

After the Revision	Before the Revision	Explanation
<p>development corporate social responsibility initiatives, the company are advised to follow the principles below:</p> <ol style="list-style-type: none"> 1. Exercise corporate governance. 2. Foster a sustainable environment. 3. Preserve public welfare. 4. Enhance disclosure of corporate sustainable development corporate social responsibility information. 	<p>responsibility initiatives, the company are advised to follow the principles below:</p> <ol style="list-style-type: none"> 1. Exercise corporate governance. 2. Foster a sustainable environment. 3. Preserve public welfare. 4. Enhance disclosure of corporate social responsibility information. 	
<p>Article 5</p> <p>The company shall take into consideration the correlation between the development of domestic and international sustainable development corporate social responsibility issues and corporate core business operations, and the effect of the operation of individual companies and of their respective business groups as a whole on stakeholders, in establishing their policies, systems or relevant management guidelines, and concrete promotion plans for sustainable development corporate social responsibility programs, which shall be approved by the board of directors and then reported to the shareholders meeting.</p> <p>When a shareholder proposes a motion involving sustainable development corporate social responsibility, the company's board of directors is advised to review and consider including it in the shareholders meeting agenda.</p>	<p>Article 5</p> <p>The company shall take into consideration the correlation between the development of domestic and international corporate social responsibility issues and corporate core business operations, and the effect of the operation of individual companies and of their respective business groups as a whole on stakeholders, in establishing their policies, systems or relevant management guidelines, and concrete promotion plans for corporate social responsibility programs, which shall be approved by the board of directors and then reported to the shareholders meeting.</p> <p>When a shareholder proposes a motion involving corporate social responsibility, the company's board of directors is advised to review and consider including it in the shareholders meeting agenda.</p>	
<p>Article 7</p> <p>The directors of the company shall exercise the due care of good administrators to urge the company</p>	<p>Article 7</p> <p>The directors of the company shall exercise the due care of good administrators to urge the company to</p>	

After the Revision	Before the Revision	Explanation
<p>to perform its <u>sustainable development</u> corporate social responsibility initiatives, examine the results of the implementation thereof from time to time and continually adjust to ensure the thorough implementation of its <u>sustainable development</u> corporate social responsibility policies.</p> <p>The board of directors of the company is advised to consider the interests of stakeholders, including the following matters, in the company's furtherance of its <u>sustainable development</u> corporate social responsibility objectives:</p> <ol style="list-style-type: none"> 1. Identifying the company's <u>sustainable development</u> corporate social responsibility mission or vision, and declaring its <u>sustainable development</u> corporate social responsibility policy, systems, or relevant management guidelines. 2. Making <u>sustainable development</u> corporate social responsibility the guiding principle of the company's operations and development, and ratifying concrete promotional plans for <u>sustainable development</u> corporate social responsibility initiatives; and 3. Enhancing the timeliness and accuracy of the disclosure of <u>sustainable development</u> corporate social responsibility information. (Omitted) 	<p>perform its corporate social responsibility initiatives, examine the results of the implementation thereof from time to time and continually adjust to ensure the thorough implementation of its corporate social responsibility policies.</p> <p>The board of directors of the company is advised to consider the interests of stakeholders, including the following matters, in the company's furtherance of its corporate social responsibility objectives:</p> <ol style="list-style-type: none"> 1. Identifying the company's corporate social responsibility mission or vision, and declaring its corporate social responsibility policy, systems, or relevant management guidelines. 2. Making corporate social responsibility the guiding principle of the company's operations and development, and ratifying concrete promotional plans for corporate social responsibility initiatives; and 3. Enhancing the timeliness and accuracy of the disclosure of corporate social responsibility information. (Omitted) 	
<p>Article 8</p> <p>The company are advised to, on a regular basis, organize education</p>	<p>Article 8</p> <p>The company are advised to, on a regular basis, organize education and</p>	

After the Revision	Before the Revision	Explanation
<p>and training on the promotion of sustainable development corporate social responsibility initiatives, including promotion of the matters prescribed in paragraph 2 of the preceding article.</p>	<p>training on the promotion of corporate social responsibility initiatives, including promotion of the matters prescribed in paragraph 2 of the preceding article.</p>	
<p>Article 9</p> <p>To manage sustainable development corporate social responsibility initiatives, the company is advised to create a governance structure for promotion of sustainable development, and establishes the finance department as the exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the sustainable development corporate social responsibility policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.</p> <p>(Omitted)</p> <p>It is advised that the employee performance evaluation system be combined with sustainable development corporate social responsibility policies, and that a clear and effective incentive and discipline system be established.</p>	<p>Article 9</p> <p>To manage corporate social responsibility initiatives, the company_ establishes the finance department as the exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the corporate social responsibility policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.</p> <p>(Omitted)</p> <p>It is advised that the employee performance evaluation system be combined with corporate social responsibility policies, and that a clear and effective incentive and discipline system be established.</p>	
<p>Article 10</p> <p>The company shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the company, and establish a designated section for stakeholders on the company website; understand the reasonable expectations and demands of stakeholders through</p>	<p>Article 10</p> <p>The company shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the company, and establish a designated section for stakeholders on the company website; understand the reasonable expectations and demands of stakeholders through proper</p>	

After the Revision	Before the Revision	Explanation
<p>proper communication with them, and adequately respond to the important <u>sustainable development</u> corporate social responsibility issues which they are concerned about.</p>	<p>communication with them, and adequately respond to the important corporate social responsibility issues which they are concerned about.</p>	
<p>Article 12</p> <p>The company are advised to endeavor to <u>utilize energy</u> more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.</p>	<p>Article 12</p> <p>The company are advised to endeavor to utilize all resources more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.</p>	
<p>Article 17</p> <p>The company are advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt related measures.</p> <p>The company are advised to adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:</p> <ol style="list-style-type: none"> 1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company. 2. Indirect greenhouse gas emissions: emissions resulting from the <u>utilization of energy</u> such as imported electricity, heating, or steam. 3. <u>Other indirect emissions: emissions resulting from corporate activities that are not indirect emissions from energy, but are from other sources of emissions owned or controlled by the</u> 	<p>Article 17</p> <p>The company are advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt climate related measures.</p> <p>The company are advised to adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:</p> <ol style="list-style-type: none"> 1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company. 2. Indirect greenhouse gas emissions: emissions resulting from the generation of externally purchased or acquired electricity, heating, or steam. (Omitted) 	

After the Revision	Before the Revision	Explanation
<u>company.</u> (Omitted)		
Chapter 5 Enhancing Disclosure of <u>Sustainable Development</u> corporate social responsibility Information	Chapter 5 Enhancing Disclosure of Corporate Social Responsibility Information	
<u>Article 27-1</u> <u>The Company continues to contribute resources via donations, sponsorships, investments, procurements, strategic cooperation, volunteer technical services or other support models to art and cultural activities or cultural and creative industries, to promote cultural developments.</u>	None.	
Article 28 The company shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for the company and shall fully disclose relevant and reliable information relating to their <u>sustainable development</u> corporate social responsibility initiatives to improve information transparency. Relevant information relating to <u>sustainable development</u> corporate social responsibility which the company shall disclose includes: 1. The policy, systems or relevant management guidelines, and concrete promotion plans for <u>sustainable development</u> corporate social responsibility initiatives, as resolved by the board of directors. 2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a	Article 28 The company shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for the company and shall fully disclose relevant and reliable information relating to their corporate social responsibility initiatives to improve information transparency. Relevant information relating to corporate social responsibility which the company shall disclose includes: 1. The policy, systems or relevant management guidelines, and concrete promotion plans for corporate social responsibility initiatives, as resolved by the board of directors. 2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.	

After the Revision	Before the Revision	Explanation
<p>sustainable environment and preserving social public welfare.</p> <p>3. Goals and measures for promoting the <u>sustainable development</u> corporate social responsibility initiatives established by the companies, and performance in implementation.</p> <p>4. Major stakeholders and their concerns.</p> <p>5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.</p> <p>6. Other information relating to <u>sustainable development</u> corporate social responsibility initiatives.</p>	<p>3. Goals and measures for promoting the corporate social responsibility initiatives established by the companies, and performance in implementation.</p> <p>4. Major stakeholders and their concerns.</p> <p>5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.</p> <p>6. Other information relating to <u>corporate social responsibility</u> initiatives.</p>	
<p>Article 29</p> <p>The company shall adopt internationally widely recognized standards or guidelines when producing <u>sustainability</u> corporate social responsibility reports, to disclose the status of their implementation of the <u>sustainable development</u> corporate social responsibility policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The reports are advised to include:</p> <p>1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing <u>sustainable development</u> corporate social responsibility initiatives.</p> <p>2.~ 4. (Omitted)</p>	<p>Article 29</p> <p>The company shall adopt internationally widely recognized standards or guidelines when producing corporate social responsibility reports, to disclose the status of their implementation of the corporate social responsibility policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The reports are advised to include:</p> <p>1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing corporate social responsibility initiatives.</p> <p>2.~ 4. (Omitted)</p>	

After the Revision	Before the Revision	Explanation
<p>Article 30</p> <p>The company shall at all times monitor the development of domestic and foreign <u>sustainable development</u> corporate social responsibility standards and the change of business environment so as to examine and improve their established <u>sustainable development</u> corporate social responsibility framework and to obtain better results from the promotion of the <u>sustainable development</u> corporate social responsibility policy.</p>	<p>Article 30</p> <p>The company shall at all times monitor the development of domestic and foreign corporate social responsibility standards and the change of business environment so as to examine and improve their established corporate social responsibility framework and to obtain better results from the promotion of the corporate social responsibility policy.</p>	
<p>Article 31</p> <p>The principles and any amendments hereto, shall be implemented after they have been passed by a resolution of the Board and submitted in a report to a shareholders' meeting.</p> <p>The Procedure was enacted on April 17th, 2018.</p> <p>The 1st amendment was made on March 20th, 2020.</p> <p>The 2nd amendment was made on March 23rd, 2021.</p> <p><u>The 3rd amendment was made on August 11th, 2022.</u></p> <p><u>The 4th amendment was made on March 10th, 2023.</u></p>	<p>Article 31</p> <p>The principles and any amendments hereto, shall be implemented after they have been passed by a resolution of the Board and submitted in a report to a shareholders' meeting.</p> <p>The Procedure was enacted on April 17th, 2018.</p> <p>The 1st amendment was made on March 20th, 2020.</p> <p>The 2nd amendment was made on March 23rd, 2021.</p>	<p>Add the date of amendments.</p>

Attachment VI

Remuneration Policy for the Directors

If the Company has net profit in this fiscal year, the Company shall set aside 3% (inclusive) or less of its profits as bonus to Directors. The distribution of director remuneration shall be heard by over two-thirds of the Board of Directors, be voted in favor for implementation by over one-half of the directors present and represented, and also be reported at the shareholders' meeting. The Company shall first offset its losses in previous years that have not been previously offset, and then set aside annual profits as a bonus to Directors.

EirGenix did not distribute bonuses to directors for the aforementioned two years. Director Remuneration is the travel expenditure spent to attend Board. The compensation paid to the former chairman and independent directors is on a fixed monthly basis or for the purposes of carrying out their duties. Remuneration paid to the general manager is handled determined by considering the position of the chairman in the Company, the responsibility they assume, and their contribution to the Company, as well as industry benchmarks. The remuneration is proposed by the Company to the Remuneration Committee for approval and presented to the Board of Directors for review.

Unit : NTS thousands ; %

Title	Name	Remuneration								Ratio of Total Remuneration (A+B+C+D) to Net Income (%)		Relevant Remuneration Received by Directors Who are Also Employees						Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%)		Remuneration from ventures other than subsidiaries or from the parent company		
		Base Compensation (A)		Severance Pay (B)		Directors Compensation (C)		Allowances (D)				Salary, Bonuses, and Allowances (E)		Severance Pay (F)		Employee Compensation (G)						
		The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	Cash	Stock	Cash	Stock		The company	Companies in the consolidated financial statements
Chairman	Lee-Cheng Liu	0	0	0	0	0	0	50	50	50 (0.04)	50 (0.04)	37,347 (Note)	37,347 (Note)	57	57	0	0	0	0	37,454 (32.42)	37,454 (32.42)	0
Director	National Development Fund, Executive Yuan	0	0	0	0	0	0	5	5	5 (0.004)	5 (0.004)	0	0	0	0	0	0	0	0	5 (0.004)	5 (0.004)	0
Director	Representative Hsiu-Hui Chen	0	0	0	0	0	0	50	50	50 (0.04)	50 (0.04)	0	0	0	0	0	0	0	0	50 (0.04)	50 (0.04)	0
Former Director	Representative Wei-Feng Kao	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Former Director	Representative Jing-Jer Lin	0	0	0	0	0	0	10	10	10 (0.01)	10 (0.01)	0	0	0	0	0	0	0	0	10 (0.01)	10 (0.01)	0
Director	Formosa Laboratories, Inc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Director	Representative Cheng-Yu Cheng	0	0	0	0	0	0	45	45	45 (0.04)	45 (0.04)	0	0	0	0	0	0	0	0	45 (0.04)	45 (0.04)	0

Unit : NT\$ thousands : %

Title	Name	Remuneration								Ratio of Total Remuneration (A+B+C+D) to Net Income (%)		Relevant Remuneration Received by Directors Who are Also Employees						Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%)		Remuneration from ventures other than subsidiaries or from the parent company		
		Base Compensation (A)		Severance Pay (B)		Directors Compensation(C)		Allowances (D)				Salary, Bonuses, and Allowances (E)		Severance Pay (F)		Employee Compensation (G)						
		The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements			
Director Yao-Hwa Glass Co., Ltd, Management Commission		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Director Representative Ku-Sung Weng		0	0	0	0	0	0	30	30	30 (0.03)	30 (0.03)	0	0	0	0	0	0	0	0	30 (0.03)	30 (0.03)	0
Former Director Representative Wei-Hung Chang		0	0	0	0	0	0	20	20	20 (0.02)	20 (0.02)	0	0	0	0	0	0	0	0	20 (0.02)	20 (0.02)	0
Director Foxconn Technology Co., Ltd.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Director Representative Yu-Ting Chen		0	0	0	0	0	0	20	20	20 (0.02)	20 (0.02)	0	0	0	0	0	0	0	0	20 (0.02)	20 (0.02)	0
Former Director Representative Jih-Luh Tang		0	0	0	0	0	0	30	30	30 (0.03)	30 (0.03)	0	0	0	0	0	0	0	0	30 (0.03)	30 (0.03)	0
Former Director Representative Hsueh-Yen Ku		0	0	0	0	0	0	10	10	10 (0.01)	10 (0.01)	0	0	0	0	0	0	0	0	10 (0.01)	10 (0.01)	0

Unit : NT\$ thousands : %

Title	Name	Remuneration								Ratio of Total Remuneration (A+B+C+D) to Net Income (%)		Relevant Remuneration Received by Directors Who are Also Employees						Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%)		Remuneration from ventures other than subsidiaries or from the parent company		
		Base Compensation (A)		Severance Pay (B)		Directors Compensation(C)		Allowances (D)				Salary, Bonuses, and Allowances (E)		Severance Pay (F)		Employee Compensation (G)						
		The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements			
Independent Director Ming-Thaur Chang		854	854	0	0	0	0	50	50	904 (0.78)	904 (0.78)	0	0	0	0	0	0	0	0	904 (0.78)	904 (0.78)	0
Independent Director Po-Chih Chen		536	536	0	0	0	0	30	30	566 (0.49)	566 (0.49)	0	0	0	0	0	0	0	0	566 (0.49)	566 (0.49)	0
Independent Director Fu-Shiow Yin		854	854	0	0	0	0	50	50	904 (0.78)	904 (0.78)	0	0	0	0	0	0	0	0	904 (0.78)	904 (0.78)	0
Independent Director Ming-Shen Chen		854	854	0	0	0	0	50	50	904 (0.78)	904 (0.78)	0	0	0	0	0	0	0	0	904 (0.78)	904 (0.78)	0
Former Director Augusta Inc.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Former Director Representative Chung-Hur Lee		360	360	0	0	0	0	20	20	380 (0.33)	380 (0.33)	0	0	0	0	0	0	0	0	380 (0.33)	380 (0.33)	0
Former Director Development Center for Biotechnology		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Unit : NTS thousands : %

Title	Name	Remuneration								Ratio of Total Remuneration (A+B+C+D) to Net Income (%)		Relevant Remuneration Received by Directors Who are Also Employees						Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%)		Remuneration from ventures other than subsidiaries or from the parent company		
		Base Compensation (A)		Severance Pay (B)		Directors Compensation(C)		Allowances (D)				Salary, Bonuses, and Allowances (E)		Severance Pay (F)		Employee Compensation (G)						
		The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements			
Former Director	Taiwania Capital Buffalo II Bioventures, LP	0	0	0	0	0	0	20	20	20 (0.02)	20 (0.02)	0	0	0	0	0	0	0	0	20 (0.02)	20 (0.02)	0
Former Director Representative	Chih-Lung Shen	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note : Including the share-based payment.

1. Please describe the policy, system, standard, and structure of remuneration to independent directors, and the correlation between duties, risk, and time input with the amount of remuneration:

If the Company has net profit in this fiscal year, the Company shall set aside 3% (inclusive) or less of its profits as bonus to Directors. The distribution of director remuneration shall be heard by over two-thirds of the Board of Directors, be voted in favor for implementation by over one-half of the directors present and represented, and also be reported at the shareholders' meeting.

The Company did not pay any director remuneration during the previous two years. Directors only received traffic allowances for conducting businesses. Independent directors receive fixed emoluments for performing businesses. The aforesaid traffic allowances and emoluments for conducting businesses have been reviewed by Remuneration Committee and approved by the Board of Directors.

2. In addition to the above remuneration, director remuneration shall be disclosed as follows when received from companies included in the consolidated financial statements in the most recent year to compensate directors for their services, such as being independent contractors: None.

Attachment VII

Financial Statements and Independent Auditors' Report

EIRGENIX INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
 (Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2022		December 31, 2021	
			AMOUNT	%	AMOUNT	%
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 6,126,885	52	\$ 6,625,384	58
1110	Current financial assets at fair value through profit or loss	6(2)	-	-	891	-
1136	Current financial assets at amortised cost	6(3)	1,000,000	9	1,636,640	14
1140	Current contract assets	6(19) and 7	234,399	2	170,597	1
1150	Notes receivable, net	6(4)	-	-	1,139	-
1170	Accounts receivable, net	6(4)	32,782	-	78,474	1
1180	Accounts receivable, net-related parties	7	-	-	546	-
1200	Other receivables		24,944	-	6,818	-
1220	Current income tax assets		5,963	-	1,128	-
130X	Inventories	6(5)	739,463	6	413,712	4
1410	Prepayments	6(6)	123,442	1	106,048	1
1476	Other current financial assets	6(1) and 8	-	-	27,334	-
1479	Other current assets, others		-	-	1,555	-
11XX	Total current assets		<u>8,287,878</u>	<u>70</u>	<u>9,070,266</u>	<u>79</u>
Non-current assets						
1510	Non-current financial assets at fair value through profit or loss	6(2) and 7	61,420	1	-	-
1517	Non-current financial assets at fair value through other comprehensive income	6(7)	279,325	2	11,607	-
1535	Non-current financial assets at amortised cost	6(3) and 8	41,123	-	8,588	-
1600	Property, plant and equipment, net	6(8) and 8	2,608,848	22	1,886,824	17
1755	Right-of-use assets	6(9) and 7	325,330	3	297,739	3
1780	Intangible assets	6(10)	28,067	-	19,553	-
1990	Other non-current assets, others	6(8), 7 and 8	215,165	2	146,296	1
15XX	Total non-current assets		<u>3,559,278</u>	<u>30</u>	<u>2,370,607</u>	<u>21</u>
1XXX	Total assets		<u>\$ 11,847,156</u>	<u>100</u>	<u>\$ 11,440,873</u>	<u>100</u>

(Continued)



EIRGENIX INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity	Notes	December 31, 2022		December 31, 2021		
		AMOUNT	%	AMOUNT	%	
Current liabilities						
2130	Current contract liabilities	6(19) and 7	\$ 150,475	1	\$ 223,967	2
2170	Accounts payable		134,607	1	86,456	1
2200	Other payables	6(11)	407,387	4	234,716	2
2220	Other payables - related parties	7	7,732	-	5,695	-
2230	Current tax liabilities		761	-	1,159	-
2280	Current lease liabilities	7	26,826	-	19,231	-
2320	Long-term liabilities, current portion	6(12)(13) and 8	-	-	127,070	1
2399	Other current liabilities, others		3,104	-	4,922	-
21XX	Total current liabilities		<u>730,892</u>	<u>6</u>	<u>703,216</u>	<u>6</u>
Non-current liabilities						
2527	Non-current contract liabilities	6(19)	-	-	20,059	-
2540	Long-term borrowings	6(13) and 8	120,460	1	-	-
2570	Deferred tax liabilities	6(25)	874	-	536	-
2580	Non-current lease liabilities	7	311,758	3	288,311	3
2600	Other non-current liabilities, others		294	-	-	-
25XX	Total non-current liabilities		<u>433,386</u>	<u>4</u>	<u>308,906</u>	<u>3</u>
2XXX	Total Liabilities		<u>1,164,278</u>	<u>10</u>	<u>1,012,122</u>	<u>9</u>
Equity						
Capital						
3110	Common stock	6(16)	3,043,358	26	3,003,845	26
Capital reserve						
3200	Capital surplus	6(17)	7,734,141	65	10,475,952	92
Accumulated deficit						
3350	Accumulated deficit	6(18)	(115,540)	(1)	(2,973,500)	(26)
Other equity interest						
3400	Other equity interest		20,919	-	(77,546)	(1)
3XXX	Total Equity		<u>10,682,878</u>	<u>90</u>	<u>10,428,751</u>	<u>91</u>
Significant contingent liabilities and unrecognised contract commitments						
Significant events after the balance sheet date						
3X2X	Total Liabilities and Equity		<u>\$ 11,847,156</u>	<u>100</u>	<u>\$ 11,440,873</u>	<u>100</u>

The accompanying notes are an integral part of these consolidated financial statements.



EIRGENIX INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars, except as loss per share)

Items	Notes	Year ended December 31				
		2022		2021		
		AMOUNT	%	AMOUNT	%	
4000	Operating Revenue	6(19) and 7	\$ 1,481,017	100	\$ 1,697,359	100
5000	Operating Costs	6(5)(10)(24) and 7	(724,565)	(49)	(604,305)	(35)
5900	Gross Profit		756,452	51	1,093,054	65
	Operating Expenses	6(10)(24) and 7				
6100	Sales and marketing expenses		(50,844)	(3)	(33,602)	(2)
6200	General and administrative expenses		(236,675)	(16)	(223,564)	(13)
6300	Research and development expenses		(800,144)	(54)	(893,510)	(53)
6450	Reversal of credit impairment loss (expected credit impairment loss)	12(2)	392	-	(689)	-
6000	Total operating expenses		(1,087,271)	(73)	(1,151,365)	(68)
6900	Operating Loss		(330,819)	(22)	(58,311)	(3)
	Non-operating Income and Expenses					
7100	Interest income	6(3)(4)(20)	59,584	4	10,366	1
7010	Other income	6(21)	37,644	2	40,195	2
7020	Other gains and losses	6(2)(22)	128,915	9	(12,266)	(1)
7050	Finance costs	6(9)(23) and 7	(9,639)	(1)	(21,149)	(1)
7000	Total non-operating income and expenses		216,504	14	17,146	1
7900	Loss before Income Tax		(114,315)	(8)	(41,165)	(2)
7950	Income tax expense	6(25)	(1,225)	-	(1,416)	-
8200	Net Loss		<u>(\$ 115,540)</u>	<u>(8)</u>	<u>(\$ 42,581)</u>	<u>(2)</u>
	Other Comprehensive Income					
	Components of other comprehensive income that will not be reclassified to profit or loss					
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	6(7)	\$ 59,091	4	\$ 5,651	-
8310	Other comprehensive income that will not be reclassified to profit or loss		59,091	4	5,651	-
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Exchange differences on translation		220	-	(335)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(25)	-	-	19	-
8360	Other comprehensive income that will be reclassified to profit or loss		220	-	(316)	-
8300	Other Comprehensive Income		<u>\$ 59,311</u>	<u>4</u>	<u>\$ 5,335</u>	<u>-</u>
8500	Total Comprehensive Loss		<u>(\$ 56,229)</u>	<u>(4)</u>	<u>(\$ 37,246)</u>	<u>(2)</u>
	Loss per share (in dollars)	6(26)				
9750	Loss per share (in dollars)		<u>(\$ 0.38)</u>		<u>(\$ 0.18)</u>	

The accompanying notes are an integral part of these consolidated financial statements.

IRGENIX INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Notes	Equity attributable to owners of the parent										Total equity	
	Capital Reserves					Other equity interest						
	Common stock	Additional paid-in capital	Donated assets received	Employee stock options	Capital surplus, share options	Restricted stock to employees	Capital surplus, others	Accumulated deficit	Exchange differences on transition of foreign financial statements	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income		Unearned compensation
Year ended December 31, 2021												
	\$ 2,063,751	\$ 2,757,424	\$ 2,036	\$ 13,798	\$ 8,056	\$ 52,660	\$ -	(\$ 2,930,919)	\$ 79	\$ 180	(\$ 41,448)	\$ 1,905,617
	-	-	-	-	-	-	-	(42,581)	-	-	-	(42,581)
6(7)	-	-	-	-	-	-	-	(316)	(316)	5,651	-	5,335
	-	-	-	-	-	-	-	(42,581)	(316)	5,651	-	(37,246)
6(16)	900,000	7,329,736	-	-	-	-	-	-	-	-	-	8,229,736
6(15)	-	88,335	-	-	-	-	-	-	-	-	-	88,335
6(15)	-	-	-	29,935	-	-	-	-	-	-	-	29,935
6(15)(16)	3,865	9,489	-	(1,775)	-	-	-	-	-	-	-	11,579
6(15)(16)	9,525	-	-	-	-	67,567	-	-	-	-	(77,092)	-
6(15)(16)	(4,253)	-	-	-	-	4,253	-	-	-	-	-	-
6(15)	-	-	-	-	-	-	-	-	-	-	35,400	35,400
	-	9,552	-	-	-	(9,552)	-	-	-	-	-	-
6(12)(16)	30,957	139,027	-	-	(4,580)	-	-	-	-	-	-	165,395
	\$ 3,003,845	\$ 10,313,563	\$ 2,036	\$ 41,958	\$ 3,467	\$ 114,928	(\$ 2,973,500)	\$ 237	\$ 5,831	(\$ 83,140)	(\$ 10,428,751)	\$ 10,428,751
Year ended December 31, 2022												
	\$ 3,003,845	\$ 10,313,563	\$ 2,036	\$ 41,958	\$ 3,467	\$ 114,928	(\$ 2,973,500)	(\$ 237)	\$ 5,831	(\$ 83,140)	(\$ 10,428,751)	\$ 10,428,751
	-	-	-	-	-	-	(115,540)	-	-	-	-	(115,540)
6(7)	-	-	-	-	-	-	-	220	220	59,091	-	59,311
	-	-	-	-	-	-	(115,540)	220	220	59,091	-	(56,229)
6(18)	-	(2,971,461)	(2,036)	-	-	-	2,973,500	-	-	-	-	-
6(15)	-	-	-	61,651	-	-	871	-	-	-	-	62,522
6(15)(16)	10,523	26,467	-	(8,320)	-	-	-	-	-	-	-	28,670
6(15)(16)	6,318	-	-	-	-	47,318	-	-	-	(53,636)	-	-
6(15)(16)	(2,260)	-	-	-	-	2,260	-	-	-	-	-	-
6(15)	-	-	-	-	-	-	-	-	-	-	92,790	92,790
	-	59,358	-	-	(3,462)	(59,355)	-	-	-	-	-	-
6(12)(16)	24,932	104,904	-	-	-	-	-	-	-	-	-	126,374
	\$ 3,043,358	\$ 7,532,828	\$ -	\$ 95,289	\$ -	\$ 105,148	(\$ 115,540)	(\$ 17)	\$ 64,922	(\$ 43,986)	(\$ 10,682,878)	\$ 10,682,878

The accompanying notes are an integral part of these consolidated financial statements.



EIRGENIX INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2022	2021
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Loss before tax		(\$ 114,315)	(\$ 41,165)
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation expense	6(8)(9)(24)	189,100	168,692
Amortization expense	6(10)(24)	16,184	16,304
Net profit on financial assets or liabilities at fair value	6(2)(22)	(2,863)	(1,937)
Interest expense	6(23)	9,639	21,149
Interest income	6(20)	(59,584)	(10,366)
Share-based payments	6(15)(24)	155,312	153,670
Loss on redemption of convertible bonds	6(22)	3	-
Reversal of credit impairment loss(expected credit impairment loss)	12(2)	(392)	689
Loss on lease modification	6(9)(22)	709	-
Changes in operating assets and liabilities			
Changes in operating assets			
Current contract assets		(63,802)	(37,559)
Notes receivable, net		1,139	19,913
Accounts receivable, net		46,084	(6,631)
Accounts receivable, net-related parties		546	(546)
Other receivables		(13,790)	(2,887)
Inventories		(324,025)	(252,780)
Prepayments		(17,394)	(21,468)
Other current assets		1,555	(1,026)
Changes in operating liabilities			
Contract liabilities		(93,551)	(29,776)
Accounts payable		48,151	45,295
Other payables		33,854	(37,664)
Other payables - related parties		2,037	1,626
Other current liabilities, others		(1,818)	(3,662)
Cash outflow generated from operations		(187,221)	(20,129)
Interest received		55,231	9,549
Interest paid		(9,316)	(18,498)
Income tax refund		-	77
Income tax paid		(6,212)	(898)
Net cash flows used in operating activities		(147,518)	(29,899)

(Continued)



EIRGENIX INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2022	2021
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at amortised cost		(\$ 1,032,516)	(\$ 1,522,782)
Proceeds from disposal of financial assets at amortised cost		1,636,640	-
Acquisition of property, plant and equipment	6(27)	(345,792)	(166,692)
Acquisition of intangible assets	6(10)	(8,652)	(3,017)
Decrease (increase) in refundable deposits(shown as other non-current assets, others)		(778)	958
Decrease in other financial assets		27,334	3,266
Acquisition of financial assets at fair value through other comprehensive income	6(7)	(208,627)	-
Acquisition of financial assets at fair value through profit or loss	6(2) and 7	(58,390)	-
Increase in other non-current assets		(465,269)	(68,453)
Increase in prepayments for investments		(20,000)	-
Net cash flows used in investing activities		(476,050)	(1,756,720)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Repayments of bonds	6(12)(28)	(200)	-
Proceeds from long-term borrowings	6(28)	120,460	37,160
Repayments of long-term borrowings	6(28)	-	(755,174)
Increase in guarantee deposits received(shown as other non-current liabilities)	6(28)	294	-
Repayments of lease principal	6(9)(28)	(24,435)	(19,570)
Issuance of common stocks		-	8,229,736
Employee stock options exercised		28,669	11,579
Net cash flows from financing activities		124,788	7,503,731
Effect of exchange rate		281	(74)
Net (decrease) increase in cash and cash equivalents		(498,499)	5,717,038
Cash and cash equivalents at beginning of year		6,625,384	908,346
Cash and cash equivalents at end of year		<u>\$ 6,126,885</u>	<u>\$ 6,625,384</u>

The accompanying notes are an integral part of these consolidated financial statements.



EIRGENIX INC.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2022		December 31, 2021		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 6,108,994	52	\$ 6,619,427	58
1110	Current financial assets at fair value through profit or loss	6(2)	-	-	891	-
1136	Current financial assets at amortised cost	6(3)	1,000,000	9	1,636,640	14
1140	Current contract assets	6(20) and 7	234,399	2	170,597	1
1150	Notes receivable, net	6(4)	-	-	1,139	-
1170	Accounts receivable, net	6(4)	32,782	-	78,474	1
1180	Accounts receivable, net-related parties	7	-	-	546	-
1200	Other receivables		24,944	-	6,818	-
1220	Current income tax assets		5,963	-	1,128	-
130X	Inventories	6(5)	739,463	6	413,712	4
1410	Prepayments	6(6)	122,502	1	105,783	1
1476	Other current financial assets	6(1) and 8	-	-	27,334	-
1479	Other current assets, others		-	-	1,555	-
11XX	Total current assets		<u>8,269,047</u>	<u>70</u>	<u>9,064,044</u>	<u>79</u>
Non-current assets						
1510	Non-current financial assets at fair value through profit or loss	6(2) and 7	61,420	1	-	-
1517	Non-current financial assets at fair value through other comprehensive income	6(7)	279,325	2	11,607	-
1535	Non-current financial assets at amortised cost	6(3) and 8	41,123	-	8,588	-
1550	Investments accounted for using equity method	6(8)	5,200	-	3,289	-
1600	Property, plant and equipment, net	6(9), 7 and 8	2,607,958	22	1,885,858	17
1755	Right-of-use assets	6(10) and 7	325,330	3	296,973	3
1780	Intangible assets	6(11)	28,067	-	19,553	-
1990	Other non-current assets, others	6(9) and 8	214,887	2	146,065	1
15XX	Total non-current assets		<u>3,563,310</u>	<u>30</u>	<u>2,371,933</u>	<u>21</u>
1XXX	Total assets		<u>\$ 11,832,357</u>	<u>100</u>	<u>\$ 11,435,977</u>	<u>100</u>

(Continued)



EIRGENIX INC.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity	Notes	December 31, 2022		December 31, 2021		
		AMOUNT	%	AMOUNT	%	
Current liabilities						
2130	Current contract liabilities	6(20) and 7	\$ 150,475	2	\$ 223,967	2
2170	Accounts payable		134,607	1	86,456	1
2200	Other payables	6(12)	384,682	3	226,655	2
2220	Other payables - related parties	7	16,397	-	10,796	-
2280	Current lease liabilities	7	26,826	-	18,454	-
2320	Long-term liabilities, current portion	6(13)(14) and 8	-	-	127,070	1
2399	Other current liabilities, others		3,106	-	4,922	-
21XX	Total current liabilities		<u>716,093</u>	<u>6</u>	<u>698,320</u>	<u>6</u>
Non-current liabilities						
2527	Non-current contract liabilities	6(20)	-	-	20,059	-
2540	Long-term borrowings	6(14) and 8	120,460	1	-	-
2570	Deferred tax liabilities	6(26)	874	-	536	-
2580	Non-current lease liabilities	7	311,758	3	288,311	3
2600	Other non-current liabilities, others		294	-	-	-
25XX	Total non-current liabilities		<u>433,386</u>	<u>4</u>	<u>308,906</u>	<u>3</u>
2XXX	Total liabilities		<u>1,149,479</u>	<u>10</u>	<u>1,007,226</u>	<u>9</u>
Equity						
Capital						
6(17)						
3110	Common stock		3,043,358	26	3,003,845	26
Capital reserve						
6(18)						
3200	Capital surplus		7,734,141	65	10,475,952	92
Accumulated deficit						
6(19)						
3350	Accumulated deficit		(115,540)	(1)	(2,973,500)	(26)
Other equity interest						
3400	Other equity interest		20,919	-	(77,546)	(1)
3XXX	Total equity		<u>10,682,878</u>	<u>90</u>	<u>10,428,751</u>	<u>91</u>
Significant contingent liabilities and unrecognised contract commitments						
9						
Significant events after the balance sheet date						
11						
3X2X	Total liabilities and equity		<u>\$ 11,832,357</u>	<u>100</u>	<u>\$ 11,435,977</u>	<u>100</u>

The accompanying notes are an integral part of these parent company only financial statements.



EIRGENIX INC.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars, except as loss per share)

Items	Notes	Year ended December 31				
		2022		2021		
		AMOUNT	%	AMOUNT	%	
4000	Operating Revenue	6(20) and 7	\$ 1,481,017	100	\$ 1,697,359	100
5000	Operating Costs	6(5)(11)(25) and 7	(724,565)	(49)	(604,305)	(35)
5900	Gross Profit		756,452	51	1,093,054	65
	Operating Expenses	6(11)(25) and 7				
6100	Sales and marketing expenses		(51,130)	(4)	(34,034)	(2)
6200	General and administrative expenses		(236,675)	(16)	(223,564)	(13)
6300	Research and development expenses		(802,439)	(54)	(895,285)	(53)
6450	Reversal of credit impairment loss(expected credit impairment loss)	12(2)	392	-	(689)	-
6000	Total operating expenses		(1,089,852)	(74)	(1,153,572)	(68)
6900	Operating Loss		(333,400)	(23)	(60,518)	(3)
	Non-operating Income and Expenses					
7100	Interest income	6(3)(4)(21)	59,584	4	10,366	1
7010	Other income	6(22)	37,644	3	40,195	2
7020	Other gains and losses	6(2)(23)	128,915	9	(12,266)	(1)
7050	Finance costs	6(10)(24) and 7	(9,635)	(1)	(21,116)	(1)
7070	Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	6(8)	1,690	-	947	-
7000	Total non-operating income and expenses		218,198	15	18,126	1
7900	Loss before Income Tax		(115,202)	(8)	(42,392)	(2)
7950	Income tax expense	6(26)	(338)	-	(189)	-
8200	Net Loss		<u>(\$ 115,540)</u>	<u>(8)</u>	<u>(\$ 42,581)</u>	<u>(2)</u>
	Other Comprehensive Income					
	Components of other comprehensive income that will not be reclassified to profit or loss					
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	6(7)	\$ 59,091	4	\$ 5,651	-
8310	Other comprehensive income that will not be reclassified to profit or loss		59,091	4	5,651	-
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Exchange differences on translation		220	-	(335)	-
8399	Income tax relating to components of other comprehensive income that will be reclassified to profit or loss	6(26)	-	-	19	-
8360	Other comprehensive income that will be reclassified to profit or loss		220	-	(316)	-
8300	Other Comprehensive Income		<u>\$ 59,311</u>	<u>4</u>	<u>\$ 5,335</u>	<u>-</u>
8500	Total Comprehensive Loss		<u>(\$ 56,229)</u>	<u>(4)</u>	<u>(\$ 37,246)</u>	<u>(2)</u>
	Loss per share (in dollars)	6(27)				
9750	Loss per share (in dollars)		<u>(\$ 0.38)</u>		<u>(\$ 0.18)</u>	

The accompanying notes are an integral part of these parent company only financial statements.

IRGENIX INC.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Notes	Capital Reserves										Total equity	
	Common stock	Additional paid-in capital	Donated assets received	Employee stock options	Capital surplus, share options	Restricted stock to employees	Capital surplus, others	Accumulated deficit	Exchange differences on translation of foreign financial statements	Other equity interest (losses) from financial assets measured at fair value through other comprehensive income		Unearned compensation
Year ended December 31, 2021												
	\$ 2,063,751	\$ 2,737,424	\$ 2,036	\$ 13,798	\$ 8,056	\$ 52,660	\$ -	\$ (2,930,919)	\$ 79	\$ 180	\$ (41,448)	\$ 1,905,617
Balance at January 1, 2021	-	-	-	-	-	-	-	(42,581)	-	-	-	(42,581)
Loss for 2021	-	-	-	-	-	-	-	-	(316)	5,651	-	5,335
Other comprehensive income (loss)	-	-	-	-	-	-	-	(42,581)	(316)	5,651	-	(37,246)
Total comprehensive income (loss)	-	-	-	-	-	-	-	-	-	-	-	-
Issuance of shares	900,000	7,329,736	-	-	-	-	-	-	-	-	-	8,229,736
Cash capital increase reserved for employee preemption	-	88,335	-	-	-	-	-	-	-	-	-	88,335
Compensation costs of employee stock options	6(16)	-	-	29,935	-	-	-	-	-	-	-	29,935
Employee stock options exercised	6(16)(17)	3,865	9,489	(1,775)	-	-	-	-	-	-	-	11,579
Issuance of employee restricted stocks	6(16)(17)	9,525	-	-	-	67,567	-	-	-	-	(77,092)	-
Redemption of employee restricted stock	6(16)(17)	(4,253)	-	-	-	4,253	-	-	-	-	-	-
Compensation costs of employee restricted stocks	6(16)	-	-	-	-	-	-	-	-	-	35,400	35,400
Restricted stocks vested	-	9,552	-	-	-	(9,552)	-	-	-	-	-	-
Conversion of convertible bonds	6(13)(17)	30,957	139,027	-	(4,589)	-	-	-	-	-	-	165,395
Balance at December 31, 2021	\$ 3,003,845	\$ 10,313,563	\$ 2,036	\$ 41,958	\$ 3,467	\$ 114,928	\$ -	\$ (2,973,500)	\$ (237)	\$ 5,831	\$ (83,140)	\$ 10,428,751
Year ended December 31, 2022												
Balance at January 1, 2022	\$ 3,003,845	\$ 10,313,563	\$ 2,036	\$ 41,958	\$ 3,467	\$ 114,928	\$ -	\$ (2,973,500)	\$ (237)	\$ 5,831	\$ (83,140)	\$ 10,428,751
Loss for 2022	-	-	-	-	-	-	-	(115,540)	-	-	-	(115,540)
Other comprehensive income (loss)	6(7)	-	-	-	-	-	-	-	220	59,091	-	59,311
Total comprehensive income (loss)	-	-	-	-	-	-	-	-	220	59,091	-	59,311
Capital surplus used to offset accumulated deficits	6(17)	(2,971,464)	(2,036)	-	-	-	-	2,973,500	-	-	-	(56,229)
Compensation costs of employee stock options	6(16)	-	-	61,651	-	-	871	-	-	-	-	62,522
Employee stock options exercised	6(16)(17)	10,523	26,467	(8,320)	-	-	-	-	-	-	-	28,670
Issuance of employee restricted stocks	6(16)(17)	6,318	-	-	-	47,318	-	-	-	-	(53,636)	-
Redemption of employee restricted stock	6(16)(17)	(2,260)	-	-	-	2,260	-	-	-	-	-	-
Compensation costs of employee restricted stocks	6(16)	-	-	-	-	-	-	-	-	-	92,790	92,790
Restricted stocks vested	-	59,358	-	-	(3,462)	(59,358)	-	-	-	-	-	-
Conversion of convertible bonds	6(13)(17)	24,932	104,904	-	-	-	-	-	-	-	-	126,374
Pay off convertible bonds	-	-	-	-	(5)	-	5	-	-	-	-	-
Balance at December 31, 2022	\$ 3,043,358	\$ 7,532,828	\$ -	\$ 95,289	\$ -	\$ 105,148	\$ 876	\$ (115,540)	\$ (17)	\$ (64,922)	\$ (43,986)	\$ 10,682,878

The accompanying notes are an integral part of these parent company only financial statements.



EIRGENIX INC.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2022	2021
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Loss before tax		(\$ 115,202)	(\$ 42,392)
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation expense	6(9)(10)(25)	187,987	166,572
Amortization expense	6(11)(25)	16,184	16,304
Net profit on financial assets or liabilities at fair value	6(2)(23)	(2,863)	(1,937)
Interest expense	6(24)	9,635	21,116
Interest income	6(21)	(59,584)	(10,366)
Share-based payments	6(16)(25)	155,312	153,670
Loss on redemption of convertible bonds	6(23)	3	-
Share of loss of subsidiaries associates and joint ventures accounted for using equity method	6(8)	(1,690)	(947)
Reversal of credit impairment loss(expected credit impairment loss)	12(2)	(392)	689
Loss on lease modification	6(10)(23)	709	-
Changes in operating assets and liabilities			
Changes in operating assets			
Current contract assets		(63,802)	(37,559)
Notes receivable, net		1,139	19,913
Accounts receivable, net		46,084	(6,631)
Accounts receivable,net-related parties		546	(546)
Other receivables		(13,793)	(2,887)
Inventories		(324,025)	(252,780)
Prepayments		(16,719)	(21,654)
Other current assets		1,555	(1,026)
Changes in operating liabilities			
Contract liabilities		(93,551)	(29,776)
Accounts payable		48,151	45,295
Other payables		19,212	(42,174)
Other payables - related parties		5,601	4,142
Other current liabilities, others		(1,816)	(3,662)
Cash outflow generated from operations		(201,319)	(26,636)
Interest received		55,232	9,549
Interest paid		(9,314)	(18,464)
Income tax refund		-	77
Income tax paid		(4,835)	(898)
Net cash flows used in operating activities		(160,236)	(36,372)

(Continued)



EIRGENIX INC.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2022	2021
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at amortised cost		(\$ 1,032,516)	(\$ 1,522,782)
Proceeds from disposal of financial assets at amortised cost		1,636,640	-
Acquisition of property, plant and equipment	6(28)	(345,548)	(165,927)
Acquisition of intangible assets	6(11)	(8,652)	(3,017)
Decrease(increase) in refundable deposits(shown as other non-current assets, others)		(778)	958
Decrease in other financial assets		27,334	3,266
Acquisition of financial assets at fair value through other comprehensive income	6(7)	(208,627)	-
Acquisition of financial assets at fair value through profit or loss	6(2) and 7	(58,390)	-
Increase in other non-current assets		(465,226)	(68,222)
Increase in prepayments for investments		(20,000)	-
Net cash flows used in investing activities		(475,763)	(1,755,724)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Repayments of bonds	6(13)(29)	(200)	-
Proceeds from long-term borrowings	6(29)	120,460	37,160
Repayments of long-term borrowings	6(29)	-	(755,174)
Increase in guarantee deposits received(shown as other non-current liabilities)	6(29)	294	-
Repayments of lease principal	6(10)(29)	(23,657)	(17,734)
Issuance of common stocks		-	8,229,736
Employee stock options exercised		28,669	11,579
Net cash flows from financing activities		125,566	7,505,567
Net (decrease) increase in cash and cash equivalents		(510,433)	5,713,471
Cash and cash equivalents at beginning of year		6,619,427	905,956
Cash and cash equivalents at end of year		\$ 6,108,994	\$ 6,619,427

The accompanying notes are an integral part of these parent company only financial statements.

2022 Deficit Offset Statement

	In NTD
Undistributed Earnings in the beginning of the year	-
2022 Net loss after tax	(115,539,539)
Capital Surplus-Others	876,144
Capital Surplus-Additional Paid-In Capital	144,663,395
Deficit to be offset at the end of the year	-

Chairman: Lee-Cheng Liu Officer: Lee-Cheng Liu Head of the Accounting Dept.: Hsiu-Chuan Yang

Attachment IX
Comparison Table for the Company's Articles of Incorporation

After the Revision	Before the Revision	Explanation
<p>Article 6</p> <p>The Company has a total capital amounting to four billion New Taiwan Dollars, divided into four hundred million shares at ten New Taiwan Dollars par value per share, issued in installments. The Board of Directors is authorized to issue the unissued shares in installments, from which twenty <u>twelve</u> million shares shall be reserved for issuance upon the exercise of any stock options, preferred shares with warrants, or equity warrant bonds.</p>	<p>Article 6</p> <p>The Company has a total capital amounting to four billion New Taiwan Dollars, divided into four hundred million shares at ten New Taiwan Dollars par value per share, issued in installments. The Board of Directors is authorized to issue the unissued shares in installments, from which twelve million shares shall be reserved for issuance upon the exercise of any stock options, preferred shares with warrants, or equity warrant bonds.</p>	<p>The revisions to this Article are proposed in accordance with Company Act and EirGenix's operation planning.</p>
<p>Article 6-1</p> <p>(Omitted)</p> <p>When the <u>The</u> Company lists on the Taipei Exchange or Taiwan Stock Exchange, to transfer shares to employees at less than the average actual share repurchase price, a company must have obtained the consent of at least two-thirds of the voting rights present at the most recent shareholders meeting attended by shareholders representing a majority of total issued shares.</p>	<p>Article 6-1</p> <p>(Omitted)</p> <p>When the Company lists on the Taipei Exchange or Taiwan Stock Exchange, to transfer shares to employees at less than the average actual share repurchase price, a company must have obtained the consent of at least two-thirds of the voting rights present at the most recent shareholders meeting attended by shareholders representing a majority of total issued shares.</p>	
<p>Article 25</p> <p>Suppose the Company has net profit in this fiscal year. In that case, the Company shall set aside between 1% to 5% of its profits as a bonus to the Company's employees and set aside 3% (inclusive) or less of its</p>	<p>Article 25</p> <p>Suppose the Company has net profit in this fiscal year. In that case, the Company shall set aside between 1% to 5% of its profits as a bonus to the Company's employees and set aside 3% (inclusive) or less</p>	

After the Revision	Before the Revision	Explanation
<p>profits as a bonus to Directors. The distribution of bonus to employees may be made by way of cash or shares by the resolution of the Board of Directors. The employees may include certain employees of the subsidiaries who meet the conditions prescribed by the Company. Over two-thirds shall hear the distribution of employee remuneration and director remuneration of the Board of Directors, be voted in favor for implementation by over one-half of the directors present and represented and be reported at the shareholders' meeting.</p> <p>(Omitted)</p> <p>Qualification requirements of employees for distributing employees to compensation, issuing restricted stock for employees, issuing employee stock option certificates, issuing new shares, and the shares bought back by the issuing company transferred to its employees, including the employees of parents or subsidiaries of the company meeting certain specific requirements, entitled to receive compensation by the Board of Directors.</p>	<p>of its profits as a bonus to Directors. The distribution of bonus to employees may be made by way of cash or shares by the resolution of the Board of Directors. The employees may include certain employees of the subsidiaries who meet the conditions prescribed by the Company. Over two-thirds shall hear the distribution of employee remuneration and director remuneration of the Board of Directors, be voted in favor for implementation by over one-half of the directors present and represented and be reported at the shareholders' meeting.</p> <p>(Omitted)</p> <p>Qualification requirements of employees for distributing employees to compensation, issuing restricted stock for employees, issuing employee stock option certificates, issuing new shares, and the shares bought back by the issuing company transferred to its employees, including the employees of parents or subsidiaries of the company meeting certain specific requirements, entitled to receive compensation by the Board of Directors.</p>	
<p>Article 25-1</p> <p>Suppose the Company has earnings at the end of the fiscal year. In that case, the Company shall first pay all relevant taxes, offset its losses</p>	<p>Article 25-1</p> <p>Suppose the Company has earnings at the end of the fiscal year. In that case, the Company shall first pay all relevant taxes,</p>	

After the Revision	Before the Revision	Explanation
<p>in previous years, and set aside a legal capital reserve at 10% of the net profit until the accumulated legal capital reserve has equaled the paid-in total capital of the Company; then set aside a special capital reserve in accordance with relevant laws or regulations or as requested by the authorities in charge. The board of directors may propose the distribution for approval in the shareholders' meeting. (Omitted)</p>	<p>offset its losses in previous years, and set aside a legal capital reserve at 10% of the net profit until the accumulated legal capital reserve has equaled the total capital of the Company; then set aside a special capital reserve in accordance with relevant laws or regulations or as requested by the authorities in charge. The board of directors may propose the distribution for approval in the shareholders' meeting. (Omitted)</p>	
<p>Article 27: The Procedure was enacted on December 20th, 2012. The 1st amendment was made on March 14th, 2013. The 2nd amendment was made on June 14th, 2013. The 3rd amendment was made on July 24th, 2013. The 4th amendment was made on June 20th, 2014. The 5th amendment was made on June 23rd, 2015. The 6th amendment was made on June 3rd, 2016. The 7th amendment was made on September 13th, 2016. The 8th amendment was made on June 12th, 2018. The 9th amendment was made on March 21st, 2019. The 10th amendment was made on June 12th, 2019. The 11th amendment was made on</p>	<p>Article 27: The Procedure was enacted on December 20th, 2012. The 1st amendment was made on March 14th, 2013. The 2nd amendment was made on June 14th, 2013. The 3rd amendment was made on July 24th, 2013. The 4th amendment was made on June 20th, 2014. The 5th amendment was made on June 23rd, 2015. The 6th amendment was made on June 3rd, 2016. The 7th amendment was made on September 13th, 2016. The 8th amendment was made on June 12th, 2018. The 9th amendment was made on March 21st, 2019. The 10th amendment was made on June 12th, 2019. The 11th amendment was made on</p>	<p>Add the date of amendments.</p>

After the Revision	Before the Revision	Explanation
<p>November 27th, 2019.</p> <p>The 12th amendment was made on August 3rd, 2021.</p> <p>The 13th amendment was made on June 10th, 2022.</p> <p><u>The 14th amendment was made on May 31st, 2023.</u></p>	<p>November 27th, 2019.</p> <p>The 12th amendment was made on August 3rd, 2021.</p> <p>The 13th amendment was made on June 10th, 2022.</p>	

Attachment X

**Release the Prohibition on Directors or Representatives of Directors from
Participation in Competitive Business**

Name of Director/ Representative		Other Position
Chairman	Lee-Cheng Liu	Industry Consultant, Forward BioT Venture Capital.
Director	Formosa Laboratories, Inc. Representative: Cheng-Yu Cheng	Consultant, Forward BioT Venture Capital.
Director	Foxconn Technology Co., Ltd. Representative: Chun Fu Lu	<ul style="list-style-type: none"> - Chairman, Precision Healthcare Co., Ltd. - Director, Hon Fujin Precision Industry (Taiyuan) Co., Ltd. - Director, Hon Fujin Precision Industry (Jincheng) Co., Ltd. - Director, Sotera Wireless, Inc. - Director, Zap Medical System Ltd. - Director, FTC Japan Co., Ltd.
Director	Foxconn Technology Co., Ltd. Representative: Yu-Ting Chen	<ul style="list-style-type: none"> - Senior Investment Manager, GTM Management Co., Ltd. - Director, Retain Biotech Corp. - Director, YongLin Healthcare Foundation - Director, YL Capital Ltd.

EirGenix, Inc.**The Company's Articles of Incorporation (Before the Revision)****Chapter I
General Provisions**

Article 1

The Company has been named EirGenix, Inc. pursuant to relevant regulations set forth in the Company Act. The English name is EirGenix, Inc.

Article 2

The Company shall engage in the following business lines :

1. C199990 Other Food Manufacturing Not Elsewhere Classified
2. C802041 Drugs and Medicines Manufacturing
3. C802060 Animal Use Medicine Manufacturing
4. C802990 Other Chemical Products Manufacturing
5. F107990 Wholesale of Other Chemical Products
6. F108021 Wholesale of Drugs and Medicines
7. F108031 Wholesale of Drugs, Medical Goods
8. F208021 Retail Sale of Drugs and Medicines
9. F208031 Retail sale of Medical Equipments
10. F401010 International Trade
11. I 199990 Other Consultancy
12. IC01010 Pharmaceuticals Examining Services
13. IG01010 Biotechnology Services
14. IG02010 Research Development Service
15. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3

The Company is headquartered in New Taipei City and may, when necessary, set up the branches elsewhere domestically or abroad by the Board of Directors' resolutions.

Article 4

Public announcements of the Company shall be duly made in accordance with the Company



Law and other regulations by the competent securities authority.

Article 5

The Company may engage in external endorsements or guarantees to meet business or investment needs by the resolution of the Board of Directors.

Chapter II Share Capital

Article 6

The Company has a total capital amounting to four billion New Taiwan Dollars, divided into four hundred million shares at ten New Taiwan Dollars par value per share, issued in installments. The Board of Directors is authorized to issue the unissued shares in installments, from which twelve million shares shall be reserved for issuance upon the exercise of any stock options, preferred shares with warrants, or equity warrant bonds.

Article 6-1

The Company issue employee stock warrants that are not subject to the exercise price restriction set out in Article 53 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers; an issuer is required to obtain the consent of at least two-thirds of the voting rights represented at a shareholders meeting attended by shareholders representing half of the total issued shares. The issuer is allowed to register multiple issues over a period of 1 year.

When the Company lists on the Taipei Exchange or Taiwan Stock Exchange, to transfer shares to employees at less than the average actual share repurchase price, a company must have obtained the consent of at least two-thirds of the voting rights present at the most recent shareholders meeting attended by shareholders representing a majority of total issued shares

Article 7

The Company's total investment amount is not subject to the restriction in Article 13 of the Company Act, which states that the Company's investments shall not exceed forty percent of its paid-in capital.

Article 8

The Company's shares shall be registered, numbered, and with the signatures or personal seals by the directors representing the Company, and be issued upon certification by the competent authority or its designated registration agency.

The Company may issue shares without certificates, and such shares shall be registered with a



central securities depository.

Article 9

Registration for the transfer of shares shall be completed sixty (60) days before the date of the annual meeting of the shareholders, thirty (30) days before the date of any special meeting of the shareholders, or five (5) days before the date on which dividends, bonus, or other distributions will be paid or made by the Company.

Article 10

The handling of the Company's shares shall be governed by the Regulations Governing the Administration of Shareholder Service of Public Companies prescribed by the competent authority.

Article 10-1

Suppose the company may apply for approval of ceasing its status as a public company by a resolution adopted at a shareholders' meeting by Article 156 of the Company Act. This provision will not be changed during the period of exchange-listed and TPEX-listed.

Chapter III Shareholders' Meeting

Article 11

Two types of Shareholders' Meeting of the Company:

1. Regular shareholders meeting, to be convened at least once a year within six (6) months after the end of every fiscal year.
2. Special shareholders meeting, to be convened as required in accordance with the applicable laws and regulations.

Convening a shareholders meeting, this Corporation shall prepare electronic versions or correspondence of the date and the place of meeting, and the shareholders meeting notice and shall be notified all shareholders before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting.

The shareholders' meeting can be held by means of visual communication network or other methods promulgated by the central competent authority.

With the consent of the addressee, the meeting notice may be given in the electronic form. The public announcement shall specify the reasons for convening a shareholders' meeting for less than 1,000 shares.

When this Corporation holds a shareholder meeting, when voting rights are exercised by correspondence or electronic means, the exercise method shall be specified in the shareholders'



meeting notice.

A shareholder exercising the voting rights by correspondence or electronic means with the relevant rules and regulations will be deemed to have attended the meeting in person.

Article 12

The Chairperson of the board shall chair the shareholders' meetings. The Chairperson of the board shall appoint a director to act as his or her proxy when the Chairperson of the board is on leave or for any reason unable to exercise the powers of the Chairperson. The Chairperson does not make such a designation; the directors shall select one person to serve as chair.

Article 13

A shareholder who is unavailable to attend a shareholders' meeting may duly issue a power of attorney printed and provided by the Company, expressly bearing the authorized powers' scope, duly sign and affix seal hereon to entrust a proxy to be present on behalf. The rules of shareholder proxy are governed by Article 177 of the Company Act, Article 25-1 of the Securities and Exchange Act, and the Regulations Governing the Use of Proxies for Attendance at Shareholder Meeting of Public Companies decreed by the competent authority.

Article 14

A shareholder shall be entitled to one vote for each share held, except as otherwise provided by law or regulation, does not include the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares by Article 179 and Article 197-1 of the Company Act.

Article 15

The shareholder meeting resolutions require the attendance of shareholders representing over 50% of the issued voting shares unless the Company Act stipulates otherwise and the approval by over 50% of the voting rights represented at the meeting.

Article 16

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

The meeting minutes of the preceding paragraph may be produced and distributed in electronic form. This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.



Article 17

When the company limited by shares which are organized by a single government or juristic person shareholder, the functional duties and power of the shareholders' meeting of such company shall be exercised by its board of directors, to which the provisions governing the shareholders' meeting as set out in this Article shall not apply.

Section IV Directors and Managerial Officers

Article 18

The Company shall have nine to eleven directors, who will hold office for three years and be elected from legally competent persons at the shareholders' meeting; re-elected directors may serve consecutive terms; the candidate nomination system shall be adopted, and the shareholders meeting shall elect directors from the list of candidates. When terms of directors expire prior to elections, terms may be extended until the newly elected directors assume office.

The Company should obtain liability insurance for the directors to protect them against potential liabilities arising from their director duties.

In the process of electing directors at a shareholders' meeting, the number of votes exercisable in respect of one share shall be the same as the number of directors to be elected. The total number of votes per share may be consolidated for one candidate's election or may be split for the election of two or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a director elect.

The Board of Directors shall be composed of at least two independent directors, and 20% of the aforementioned quota shall be independent directors. The professional qualifications, shareholding ratios, concurrent appointment restrictions, nomination, election methods, and other matters for compliance shall be based on relevant authorities' relevant regulations in charge of securities.

The Board of Directors may establish various committees with different functions. When establishing the various committees and exercise of powers, need to comply with regulations of the competent authorities.

Article 19

The directors shall duly organize the Board of Directors. By the attendance of a two-thirds majority of directors and a majority vote of the attending directors, one chairman shall be duly elected. The chairman of the board of directors shall internally preside the shareholders' meeting and the board of directors; and shall externally represent the company. The chairman executes all business



of the Company in accordance with the provisions of laws and regulations and the Articles of Incorporations of the Company, and the resolutions adopted by the shareholders' meetings and the meetings of the board of directors.

Article 20

Unless otherwise provided for in the Company Act, resolutions of the board of directors shall be adopted by a majority of directors at a meeting attended by a majority of the directors.

In calling a meeting of the board of directors, a notice setting forth the subject(s) to be discussed at the meeting shall be given to each director at least seven days prior to the scheduled meeting date, except for the matters the execution as required by the Articles of Incorporation of the Company. However, in the case of an emergency, the meeting may be convened at any time. The notice and minutes of the meeting may be made and sent by e-mails or facsimiles.

Article 21

The Chairman of the Board shall preside at Board meetings. Where the Chairperson is on leave or for any reason unable to exercise his/her powers, an acting chairperson shall be appointed pursuant to the regulations set forth in Article 208 of the Company Act.

A director who is unavailable to attend a Board of Directors meeting in person may authorize another director to act as a proxy to attend on their behalf by issuing a power of attorney for each meeting's event. A power of attorney so issued shall bear the scope of the authorized powers. A director so authorized may represent only one director. A director who attends a Board of Directors meeting through the video system is deemed to have attended in person if such meeting is held through the video system.

Article 22

The board of directors shall be authorized to determine the compensation for the execution of duties by board directors based on their level of participation and the value of their contributions to company operations regardless of profits and losses incurred by the Company with reference to prevailing industry standards. When the company set up the Remuneration Committee, the board of director compensation for the execution of duties shall be based on the Remuneration Committee advice.

Article 23

The Company has managerial officers who shall be duly appointed, discharged, and paid in accordance with Article 29 of the Company Law.



Chapter V Accounting

Article 24

The Company's fiscal year shall begin on January 1st and end on December 31st of each year. The Board of Directors will prepare the documents, set business reports, financial statements, and profit distribution proposals or loss-making-up proposals after the end of the fiscal year for submission to the shareholders' meeting for approval.

Article 25

Suppose the Company has net profit in this fiscal year. In that case, the Company shall set aside between 1% to 5% of its profits as a bonus to the Company's employees and set aside 3% (inclusive) or less of its profits as a bonus to Directors. The distribution of bonus to employees may be made by way of cash or shares by the resolution of the Board of Directors. The employees may include certain employees of the subsidiaries who meet the conditions prescribed by the Company. Over two-thirds shall hear the distribution of employee remuneration and director remuneration of the Board of Directors, be voted in favor for implementation by over one-half of the directors present and represented and be reported at the shareholders' meeting.

The Company shall first offset its losses in previous years that have not been previously offset, and then set aside annual profits as a bonus to the Company's employees and set aside annual profits as a bonus to Directors.

Qualification requirements of employees for distributing employees to compensation, issuing restricted stock for employees, issuing employee stock option certificates, issuing new shares, and the shares bought back by the issuing company transferred to its employees, including the employees of parents or subsidiaries of the company meeting certain specific requirements, entitled to receive compensation by the Board of Directors.

Article 25-1

Suppose the Company has earnings at the end of the fiscal year. In that case, the Company shall first pay all relevant taxes, offset its losses in previous years, and set aside a legal capital reserve at 10% of the net profit until the accumulated legal capital reserve has equaled the total capital of the Company; then set aside a special capital reserve in accordance with relevant laws or regulations or as requested by the authorities in charge. The board of directors may propose the distribution for approval in the shareholders' meeting.

It is authorized the distributable dividends, and bonuses or legal capital reserve and capital reserve in whole or in part may be paid in cash after a majority vote has adopted a resolution at a



meeting of the Board of Directors attended by two-thirds of the total number of directors; in addition, there to a report of such distribution shall be submitted to the shareholders' meeting.

The company has the surplus profit distributable as dividends and bonuses to shareholders of no less than 50% of its Net Income. It shall be a resolution adopted by most of the shareholders present who represent two-thirds or more of the total number of its outstanding shares of the company.

As the Company is in the growing stage, the dividend distribution may take cash dividends or stock dividends. It shall consider the Company's capital expenditures, R&D plan, future expansion plans, financial structure, and funds requirement for sustainable development needs, etc. The cash dividends may not be less than 10% of the total dividend amount. However, the actual distribution ratio is still subject to the resolution of the shareholders' meeting.

Chapter VI Supplementary Provisions

Article 26

Matters not prescribed under the Articles of Incorporation shall be in accordance with the Company Law and the relevant rules and regulations.

Article 27

The Procedure was enacted on December 20th, 2012.

The 1st amendment was made on March 14th, 2013.

The 2nd amendment was made on June 14th, 2013.

The 3rd amendment was made on July 24th, 2013.

The 4th amendment was made on June 20th, 2014.

The 5th amendment was made on June 23rd, 2015.

The 6th amendment was made on June 3rd, 2016.

The 7th amendment was made on September 13th, 2016.

The 8th amendment was made on June 12th, 2018.

The 9th amendment was made on March 21st, 2019.

The 10th amendment was made on June 12th, 2019.

The 11th amendment was made on November 27th, 2019.

The 12th amendment was made on August 3rd, 2021.

The 13th amendment was made on June 10th, 2022.

EirGenix, Inc.

Chairman : Lee-Cheng Liu



Appendix II

EirGenix, Inc.

The Rules of Procedure for Shareholders Meetings

Article 1

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

Article 2

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

The shareholders' meeting can be held by means of visual communication network or other methods promulgated by the central competent authority.

When the Company convene a visual communication shareholders meeting, it is not subject to the restrictions on the venue.

Article 3

The Company shall specify in its shareholders meeting notices the time during which shareholder and their solicitors and proxies (collectively, "shareholders") attendance registrations will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations in accordance. For the visual communication shareholders meeting, registration should be accepted on the e-meeting platform of the shareholders' meeting 30 minutes before the start of the meeting. Shareholders who have completed the registration shall be deemed to have attended the shareholders' meeting in person.

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

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



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

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

When the Company convenes a visual communication shareholders meeting, the shareholders intend to attend the shareholders' meeting by visual communication network should register with the company before two days before the shareholders' meeting.

When the Company convenes a visual communication shareholders meeting, the company shall upload the meeting agenda book, annual report and other relevant materials to the e-Meeting platform of the shareholders' meeting at least 30 minutes before the start of the meeting, and continue to disclose it until the end of the meeting.

Article 3-1

When the Company convenes a visual communication shareholders meeting, the following matters shall be stated in the notice of convening the shareholders' meeting:

3.1.1 Shareholders' participation in visual communication shareholders meeting and methods of exercising their rights.

3.1.2 Due to natural disasters, incidents or other force majeure circumstances, the handling of obstacles to the e-Meeting platform or participating in video conferences shall include at least the following matters:

3.1.2.1 The time at which the pre-occupational obstacle persists and cannot be ruled out causing the meeting to be adjourned or resumed, and the date of the meeting if it is to be postponed or resumed.

3.1.2.2 Shareholders who have not registered to participate in the original shareholders' meeting by video conference shall not participate in the postponed or resumed meeting.

3.1.2.3 To hold visual communication assisted shareholders meeting, if the video conference cannot be continued, after deducting the number of shares attending the shareholders meeting by video, the total number of shares attending the shareholders meeting reaches the statutory quota for the shareholders meeting, then the shareholders meeting should continue. The number of shares present of attending the shareholders meeting by video shall be included in the total number of shares of shareholders present, and all resolutions of this shareholders' meeting shall be deemed as abstention by them.



3.1.2.4 The handling method, in the event that the resolutions of all the motions have been announced, but no questions and motions has been made.

3.1.3 When the Company convenes a visual communication shareholders meeting, it should set out appropriate alternatives to shareholders who would have difficulty participating in video conferences.

Article 4

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

It is advisable that shareholders' meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors, at least one supervisor in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

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

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

Article 5

This Corporation, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote-counting procedures. The recorded materials shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

If the Company convenes a visual communication shareholders meeting, the company shall record and preserve the shareholders' registration, registration, check-in, questioning, voting and company vote counting results, etc., and make continuous and uninterrupted audio and video recording of the entire video conference.

The information and audio and video shall be properly preserved by the company during the



period of existence, and the audio and video recordings shall be provided to those who are entrusted to handle video conference affairs for preservation.

If the Company convenes a visual communication shareholders meeting, the company should make an audio and video record of the background operation interface of the e-Meeting platform.

Article 6

Attendance at shareholders' meetings shall be calculated based on the number of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards and the e-Meeting platform handed in, plus the number of shares whose voting rights are exercised by correspondence or electronically.

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

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution, and another shareholders meeting shall be convened within one month; when a visual communication shareholders meetingf the shareholders meeting is held by video conference, shareholders who intend to attend shareholders' meetings by video conference should re-register with the company in accordance with Article 3.

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

Article 7

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



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

Changes to the means of holding the shareholders' meeting shall be subject to a resolution of the board of directors, and before the notice of the shareholders' meeting is dispatched.

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

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 8

Convening a shareholders meeting, this Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Corporation shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholder's meeting or before 15 days before the date of the special shareholder's meeting. However, if the company's paid-in capital at the end of the most recent fiscal year is NT\$10 billion or more, or the total shareholding ratio of foreign and Mainland China shareholders recorded in the shareholder register is more than 30% at the regular shareholders meeting in the most recent fiscal year, the upload of foregoing electronic versions should be completed before 30 days before the shareholders' meeting.

In addition, 15 days before the date of the shareholders' meeting, this Corporation shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby.

The company shall provide shareholders the shareholders meeting agenda and supplemental meeting materials for shareholders' reference in the following ways on the day of the shareholders'



meeting:

- 8-1 In case of holding a physical shareholders meeting, it should be distributed on-site at the meeting place.
- 8-2 In case of holding a visual communication assisted shareholders meeting, it should be distributed on-site at the meeting place and uploaded the electronic version to the video conference platform.
- 8-3 In case of holding a visual communication shareholders meeting, the electronic version should be uploaded to the video conference platform.

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

Election or dismissal of directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the Corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out, and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

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

A shareholder holding one percent or more of the total number of issued shares may submit to this Corporation a proposal for discussion at a regular shareholders' meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the "Company Act" apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.

A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date, before a regular shareholders meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the



location and time period for their submission; the period for submission of shareholder proposals may not be less than ten days.

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

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

Article 9

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

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

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

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

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

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

When a visual communication shareholders meeting is held, the shareholders who attend shareholders' meetings by video conference may ask questions in text form on the e-Meeting platform of the shareholders meeting after the chairman announces the meeting and before the announcement of the adjournment of the meeting. The number of questions for each motion shall not exceed two times, and each time shall be limited to 200 words.

If the questions do not violate the regulations or do not exceed the scope of the motion in



accordance, it is advisable to expose the questions on the video conference platform of the shareholders' meeting, so that it is known to everyone.

Article 10

Voting at a shareholders' meeting shall be calculated based on the number of shares.

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

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

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

With the except of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as a proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 11

A shareholder shall be entitled to one vote for each share held, except as otherwise provided by law or regulation.

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

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

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or participate virtually, a



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

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

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

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

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

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

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

When the company convenes a visual communication shareholders meeting, shareholders who participate virtually should conduct voting on all motions and voting on election proposals through the e-Meeting platform after the chairman announces the beginning of the meeting. The voting should be completed before the chairman announces the close of voting. Overtime will be deemed a waiver.



If the shareholders meeting is held by visual communication, the votes shall be counted at one time after the chairman announces the close of voting, and then the voting and election results shall be announced.

When the company holds a visual communication assisted shareholders meeting, shareholders who have registered to attend the shareholders' meeting virtually in accordance with the provisions of Article 3 ,but intend to attend physically should withdraw their registration in the same way they have made the registration two days prior to the date of shareholders' meetings. Participants who fail to withdraw their registration by the said deadline can only attend virtually.

Shareholders who attend shareholders' meetings virtually and do not withdraw their declaration of intent after exercising their voting right via written or electronic means can only exercise their proposing and voting rights regarding extempore motions. They cannot vote on the original meeting proposals and the amendments to the content of the original meeting proposals or propose to amend the content of the original meeting proposals.

Article 12

The election of directors at a shareholders' meeting shall be held in accordance with the rules for the election of directors adopted by this Corporation, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, and the names of directors not elected and number of votes they received.

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

Article 13

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

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

If the shareholders' meeting is held by video conference, the minutes of the shareholders' meeting shall record the starting and ending time of the shareholders' meeting, the method of holding the meeting, the name of the chairman and the recorder, and the names of the shareholders' meeting due to natural disasters and incidents, in addition to the matters to be recorded in accordance or other force majeure events to the video conferencing platform or the handling method and handling situation in the event of an obstacle to participation by video.

Except that it should be handled in accordance, when the company hold a visual communication shareholders meeting, the company shall also state in the minutes of the meeting the alternative measures provided to shareholders who have difficulty in participating in videoconference.

Article 14

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

When a visual communication shareholders meeting is held, the company shall upload the above-mentioned information to the e-Meeting platform of the shareholders' meeting at least 30 minutes before the start of the meeting and continue to disclose it until the end of the meeting. The company holds a visual communication shareholders meeting.

When announcing the meeting to start, the total number of shareholders' shares present shall be disclosed on the e-Meeting platform. If the total number of shares and voting rights of the shareholders attending the meeting are otherwise counted during the meeting, the same shall be applied.

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

Article 15

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

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

At the place of a shareholders' meeting, if a shareholder attempts to speak through any device

other than the public address equipment set up by this Corporation, the chair may prevent the shareholder from so doing.

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

Article 16

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

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

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

Article 17

When the visual communication shareholders meeting is held, the chairman and the recorder shall be in the same place in Taiwan, and the chairman shall announce the address of the place at the time of the meeting.

When the visual communication shareholders meeting is held, the company shall immediately disclose the voting results and election results of all resolutions on the e-Meeting platform of the shareholders' meeting in accordance with the regulations and shall continue to disclose for 15 minutes after the chairman announces the adjournment of the meeting.

Article 18

When the visual communication shareholders meeting is held, the company may provide a friendly connection test for shareholders before the meeting and provide relevant services immediately before and during the meeting to assist in handling technical communication problems.

When the visual communication shareholders meeting is held, the chairman shall, upon announcing the meeting to start, separately announce that except for there is no need to postpone or continue the meeting according to the circumstances stipulated in Article 44-24 of the "Regulations Governing the Administration of Shareholder Services of Public Companies ". Before the chairman announces the adjournment of the meeting, if natural disasters, incidents or other force majeure events lead to an obstacle to the video conference platform or participation in the form of video, which lasts for more than 30 minutes, the date of the meeting should be postponed or resumed within



five days. The provisions of Article 182 of the “Company Act “are not applicable.

In the event of the preceding paragraph, the meeting should be postponed or continued. Shareholders who have not registered to participate in the original shareholders meeting by video conference shall not participate in the postponed or continued meeting.

In the event of the preceding paragraph, the meeting should be postponed or continued. Shareholders who have registered to participate in the original shareholders' meeting by video and completed the registration, but do not participate in the postponed or continued meeting, the number of shares attended, and the voting rights exercised at the original shareholders' meeting and voting rights, shall be included in the total number of shares, voting rights and voting rights of shareholders present at the postponed or continued meeting.

In the event of the preceding paragraph, when the shareholders meeting is postponed or reconvened, there is no need to repeat to discuss and resolve the motions that have completed voting and counting and announced the voting results or the list of elected directors.

When the company convenes a video-assisted shareholders meeting, and the video conference cannot be continued according to the event of the preceding paragraph, if the total number of attended shares still reaches the legal quota for the shareholders' meeting after deducting the number of shares attended by video-conferencing, the shareholders' meeting shall continue and need not to postpone or renew the meeting in accordance with the event of the preceding paragraph.

In the event of the preceding paragraph, the meeting should be continued, the number of shares present should be included the shareholders who participate in the shareholders' meeting by video in the total number of shares of the shareholders present, but all the resolutions of the shareholders' meeting will be regarded as abstention.

The company shall postpone or continue the shareholders meeting in accordance with the event of the preceding paragraph. For the continuation of the meeting, the relevant pre-requisites shall be handled in accordance with the provisions of Article 44-27 of the "Regulations Governing the Administration of Shareholder Services of Public Companies ", the date of the original shareholders' meeting and the provisions of these articles. The latter paragraph of Article 12 and Paragraph 3 of Article 13 of "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies ", Paragraph 2 of Article 44-5 and Paragraph 4 of Article 44 of "Regulations Governing the Administration of Shareholder Services of Public Companies " During the period specified in Paragraph 1 of Article 4-15 and Article 44-17, the company shall postpone or renew the date of the shareholders' meeting in accordance with the provisions of Paragraph 2.

When the company convenes a video conference shareholders meeting, it shall provide appropriate alternative measures for shareholders who have difficulty in attending the shareholders meeting by video conferencing.



Article 19

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

Article 20

These Article of Incorporation were enacted on Jul. 24, 2013

Amended on Sep. 13, 2016 for the first time.

Amended on Jun. 12, 2018 for the second time.

Amended on Jun. 29, 2020 for the third time.

Amended on Aug. 3, 2021 for the fourth time.

Amended on Jun. 10, 2022 for the fifth time.

Shareholding of All Directors

Record Date (Book-closure date) : April 2, 2023

Title	Name	Current Shareholding (shares)	Percentage of total issued shares (%)
Chairman	Lee-Cheng Liu	2,317,484	0.76
Director	National Development Fund, Executive Yuan Representative: Hsiu-Hui Chen	15,288,860	5.02
Director	Formosa Laboratories, Inc. Representative: Cheng-Yu Cheng	18,572,818	6.10
Director	Yao-Hwa Glass Co., Ltd, Management Commission Representative: Ku-Sung Weng	13,078,082	4.29
Director	Foxconn Technology Co., Ltd. Representative: Chun-Fu Lu (Note)	27,500,000	9.03
Director	Foxconn Technology Co., Ltd. Representative: Yu-Ting Chen (Note)		
Independent Director	Ming-Thaur Chang	-	-
Independent Director	Po-Chih Chen	-	-
Independent Director	Fu-Shiow Yin	-	-
Independent Director	Ming-Shen Chen	-	-
Total		76,757,244	25.20

Note:

1. On January 10th, 2023, the director of Foxconn Technology Co., Ltd. changed its legal representative from Jih-Luh Tang to Chun-Fu Lu.
2. On September 7th, 2022, the director of Foxconn Technology Co., Ltd. changed its legal representative from Hsueh-Yen Ku to Yu-Ting Chen.
3. Total number of issued and outstanding shares: 304,667,204 shares, the total number of shares that all directors are required to hold by law is 12,186,688 shares.
4. EirGenix, Inc. has established an Audit Committee.



Appendix IV

Shareholder Proposal

1. According to article 172-1 of the Company Law, if any shareholder holding 1% or more of the total number of outstanding shares would like to propose in this general shareholders' meeting, shareholder submitted proposals are limited to 300 words. EirGenix, Inc. will receive such proposed proposition from 2023/3/24 to 2023/4/6.
2. EirGenix, Inc. didn't receive proposed proposition from shareholders.