

**Stock Code:**  
**4167**



**松瑞製藥股份有限公司**  
***Savior Lifetec Corporation***

# **2025 Annual General Meeting**

## **Meeting Handbook**

**Date: June 13, 2025**

**Shareholders Meeting Venue: Meeting Room 202, 2F, No. 26, Nanke 3rd Rd., Tainan Science Park**

**Convention form: Physical shareholders' meeting.**

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**Savior Lifetec Corporation**  
**2025 Annual General Meeting Procedure**

- I. Call the meeting to order
- II. Chairperson's opening speech
- III. Reports on company affairs
- IV. Ratification
- V. Discussions
- VI. Extraordinary motions
- VII. Adjournment

# **Savior Lifetec Corporation**

## **2025 Annual General Meeting Agenda**

Date: 9am, June 13 (Friday), 2025

Venue: Meeting Room 202, 2F, No. 26, Nanke 3rd Rd., Tainan Science Park

Convention form: Physical shareholders' meeting.

**One. Call the meeting to order (announcing the total number of shares represented in the meeting)**

**Two. Chair Opening Remarks**

**Three. Reports on company affairs**

I. 2024 Business Report

II. Report of the Audit Committee on the audit of the 2024 statements and reports.

III. Report on the remuneration distribution to employees and directors for 2024.

IV. Distribution of cash dividends from earnings in 2024.

V. Amendments to the Company's "Rules of Procedure for Board of Directors Meetings".

VI. Treasury Stocks Repurchase of Status Report

**Four. Ratification**

I. Ratification of 2024 business report and financial statement.

II. Ratification of 2024 distribution of earnings.

**Five. Discussion**

I. Amendments to the Company's Articles of Incorporation.

**Six. Extraordinary Motion**

**Seven. Adjournment**

## **Reports on company affairs**

### Motion No.1

Proposal: The Company's 2024 Business Report submitted for approval.

Description: Please refer to Pages 7~10 of the Attachment 1 for the 2024 Business Report.

### Motion No.2

Proposal: Report of the Audit Committee on the audit of 2024 statements and reports submitted for approval.

Description: Please refer to Pages 11~12 of the Attachment 2 for the Audit Committee's review report.

### Motion No.3

Proposal: The report on the remuneration distribution to employees and directors for 2024 is submitted for review.

Description: 1. Articles 21 of the Articles of Incorporation stipulates: "If there is profit for the year, the Company shall set aside no less than 3% thereof as remuneration to employees and no more than 3% as remuneration to directors."

2. According to the Company's Articles of Incorporation, the Company shall appropriate NT\$3,000,000 as the remuneration to directors and NT\$14,000,000 as the remuneration to employees, i.e. 1.48% and 6.89%, respectively, both in cash. There is no difference between the above distributed amount and the recognized employees' remuneration for 2024. The directors' remuneration is distributed at a half of the recognized amount based on actual business conditions.

### Motion No.4

Proposal: The 2024 distribution of cash dividends from earnings is submitted for approval.

Description: According to the Company's Articles of Incorporation, the Board of

Directors is authorized to resolve to pass the 2024 cash dividend totaling NT\$126,959,643 , with NT\$0.4 distributed per share. The amount of the cash dividend shall be truncated to the nearest NT dollar, and any fractional part less than NT\$1 be transferred to the Company's other revenues. If the dividend payout ratio needs to be adjusted due to changes in the number of outstanding shares of the Company, the Chairman is authorized to deal with the same, and the Chairman is authorized to set the ex-dividend date, payment date and other related matters.

#### Motion No.5

Proposal: The report on amendments to the Company's "Rules of Procedure for Board of Directors Meetings" submitted for review.

Description: 1. In order to act in concert with laws and ordinances, it is proposed to amend certain provisions of the Company's Rules of Procedure for Board of Directors Meetings.”

2. Please refer to Page 13 of Attachment 3 for the Comparison Table of "Rules of Procedure for Board of Directors Meetings" Before and After the Amendments.

#### Motion No.6

Proposal: Treasury Stock Repurchase of Status Report for approval.

Description: Please refer to Pages 15 of the Attachment 4 for the repurchase of treasury stock.

## **Ratification**

Motion No.1 (proposed by the Board of Directors)

Proposal: 2024 business report and financial statements submitted for ratification.

Description: 1. The Company's 2024 business report and financial reports have been reviewed and approved by the Audit Committee and the Board of Directors in the meeting held on March 6, 2025. Said financial statements have been audited by Cheng Hsu-Jan, CPA and Hsieh Tung-Ju, CPA of Deloitte Taiwan, and the Audit Committee's review report was issued.

2. For the 2024 business report and the 2024 consolidated and parent company only financial statements, please refer to Pages 7~10 of Attachment 1, and Pages 16~32 of Attachment 5~6.

Resolution:

Motion No.2 (proposed by the Board of Directors)

Proposal: The 2024 earnings distribution proposal is submitted for ratification.

Description: According to the Company's 2024 earnings distribution proposal, in addition to the legal reserve as set aside, the cash dividends shall be distributed from the 2024 earnings at NT\$ 0.4 per share. The proposal has been reviewed by the Audit Committee on May 2, 2025 and submitted to the Board of Directors for approval . For the earnings distribution table, please refer to Page 39 of Attachment 7.

Resolution:

## **Discussions**

Motion No.1 (proposed by the Board of Directors)

Proposal: Amendments to the Company's Articles of Incorporation are submitted for discussion.

Description: 1. In response to the Company's change registration and pursuant to laws, certain provisions of the Company's "Articles of Incorporation" have been amended.

2. For the Comparison Table of the Articles of Incorporation Before and After Amendments, please refer to Page 40 of Attachment 8.

Resolution:

## **Extraordinary motions**

## **Adjournment**

# Savior Lifetec Corporation

## Business Report

### I. 2024 business overview

#### (1) Implementation of business plan

In 2024, the Company's operating revenue reached NT\$1,217,327 thousand, representing a 15.91% increase compared to 2023. This growth was primarily due to the Company's strategic adjustments and proactive expansion into high-margin product markets, which led to increased revenue and an overall improvement in gross profit. Non-operating income also increased, mainly due to the net effects of USD exchange rates and the valuation of financial instruments in 2024. The Company's net profit after tax for 2024 was NT\$182,380 thousand. Detailed information is as follows:

Unit: NT\$ thousand

Item \ Year	2024	2023	Increase (Decrease) Amount	Increase (Decrease) %
Net operating revenue	1,217,327	1,050,277	167,050	15.91
Operating Gross Profit	346,756	220,949	125,806	56.94
Net operating profit (loss)	118,900	(2,420)	121,320	(5,013.22)
Non-operation income (expense)	60,501	29,959	30,542	101.95
Income tax expense	(991)	(42)	(950)	2,261.90
Current comprehensive income	178,410	27,497	150,912	548.83
Less: Net gains (losses) on non-controlling interests	(3,970)	(2,533)	(1,437)	56.73
The Group's current income	182,380	30,030	152,350	507.33

#### (2) Revenue, expense, and profitability analysis

Item/Year		2024	2023
Financial structure	Debt to assets ratio (%)	19.65	11.98
	Long-term fund to fixed assets ratio (%)	505.14	419.56
Debt	Current ratio (%)	470.60	1,267.29

servicing capability	Quick ratio (%)	365.36	812.65
Profitability	Return on asset (%)	4.59	0.92
	Shareholder's return on equity (%)	5.32	0.90
	Net profit margin (%)	14.98	2.86
	Earnings per share (NTD)	0.57	0.09

### (3) Budget implementation status

The Company did not publish any 2024 financial forecast. Therefore, this is not applicable.

### (4) Performance in research and development

Item/Year	2024	2023
R&D expense (A)	75,112	110,955
Operating revenue (B)	1,217,327	1,050,277
(A)/(B)	6.17%	10.56%

In 2024, the Company reallocated its resources to enhance overall operational performance. In addition to optimizing existing processes for carbapenem antibiotics, efforts were directed toward CDMO contract manufacturing for new carbapenem antibiotics and technology transfer for peptide drug products, while effectively controlling R&D expenditures.

## II. 2025 business plan overview

### (1) Operating guidelines

1. Strengthen the deployment of Ertapenem to increase global market share.
2. Develop a process of new generation to lower product cost.
3. Enhance market expansion for the new operational model of Meropenem.
4. Collaborate with multinational pharmaceutical corporations continuously to develop the CDMO of new antibiotics for international developers of new drugs.
5. Diversify investments to create corporate profits.

### (2) Expected sales volume

The Company expects a growing trend of the sales of injectables in 2025 in comparison with 2024 based on the number of orders received, estimated sales growth trend, review progress of drug licenses in different countries, relevant indicators, and market demands.

### (3) Production and marketing strategies

1. Retain existing customer groups and develop new customers to increase market share.
2. Strengthen business communication with clients to fully grasp market trends.
3. Continue improving existing equipment and processes to achieve maximum capacity utilization, thereby reducing costs and increasing market competitiveness.
4. Pay more attention to product quality and persist in high standards and customer satisfaction.
5. Leverage aseptic technology to develop high value-added products and enhance the company's overall competitiveness.
6. Strive for collaboration with multinational pharmaceutical corporations and enhance deployments in markets in different regions. Train internationalized talents and extend operation scale and territory stably to march toward the goal of becoming an international leading company.
7. Closely monitor the establishment of new production lines and inspection progress to expand production capacity and increase market share.

### **III. Impact of external competitive environment, legal environment and macro economic environment**

To enhance the quality control of medicines, supervisory authorities of drugs around the world have enhanced their supervision of API manufacturers and conducted inspections more intensively in recent years. Savior Lifetec Corporation (SLC) has long been recognized by the US FDA, EU EMA, and Taiwan FDA for our drug quality monitoring and compliance. Furthermore, countries have gradually announced and implemented stricter regulatory standards to ensure drug quality and safety. In response, the company has been actively promoting various initiatives to enhance its internal quality control capabilities and strengthen its competitive edge.

### **IV. Future operating plans**

Currently, Savior Lifetec Corporation (SLC) operates as a vertically integrated pharmaceutical manufacturer with full-scale commercial production, covering the entire process from active pharmaceutical ingredients (API) to finished dosage forms (FDF). The company also holds its own U.S. drug approval (ANDA). In the U.S. market for carbapenem antibiotics, the company ranks among the top three suppliers.

Looking ahead to the 2025 operational plan, Ertapenem remains the Company's core product. In the Taiwan market, due to the original manufacturer's production capacity allocation and increased National Health Insurance pricing, the company will continue to

expand its business to maintain its position as a major supplier. For the U.S. market, aligned with the schedules of American clients and tender shipment plans, market share in the U.S. is expected to increase further.

Beyond the U.S., the company's global market strategy is also bearing fruit, with products now available in over 20 countries. It plans to expand into approximately 10 more new markets in the future. Additionally, if the Ertapenem registration in China proceeds smoothly, drug approval could be obtained as early as Q1 2025, further boosting the product's global market share.

Beyond the carbapenem antibiotic business, the company's subsidiary has entered the health supplement industry, launching its own branded products such as Triplecal Capsules, Kinetest Tablets, Upcular Veggie Capsules, Argipump Essence Drink, Redugar Powder, and Vitapop, as well as oral hyaluronic acid (RZ Collection). These products are already stocked in pharmacies, clinics, and beauty retail outlets across Taiwan, with online sales channels also being developed. This is expected to further enhance the group's revenue momentum.

In the future, we will continue to improve our product advantages, improve the Company's operational efficiency, and accelerate the expansion to the global market, with the aim of making SLC become the top pharmaceutical manufacturer of penem in the world. With the efforts from all our employees and your support, Savior Lifetec Corporation will certainly maintain its growth momentum on revenue and profits. We are grateful for your continuous support and wish you good health and all the best.

Chairman:

President:

Accounting Officer:

## Savior Lifetec Corporation

### Audit Committee report

The Board of Directors submitted the proposals for the Company's individual and consolidated financial statements and business report for the year 2024, wherein the individual and consolidated financial statements have been audited by certified public accountants Cheng Hsu-Jan and Hsieh Tung-Ju of Deloitte & Touche, who have issued an unqualified audit opinion report. The above-mentioned proposals of standalone and consolidated financial statements and business report have been audited by the Audit Committee and found to be in conformity with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

Submitted To

2025 General Shareholders' Meeting of Savior Lifetec Corporation

Convener of Audit Committee:



March 6, 2025

# Savior Lifetec Corporation

## Audit Committee report

The Board of Directors has prepared the proposal for distribution of earnings for the year ended December 31, 2024. After auditing, the Audit Committee found no inconsistencies with the proposal. We hereby submit the above report in accordance with Article 219 of the Company Act.

2025 General Shareholders' Meeting of Savior Lifetec Corporation

Convener of Audit Committee:



May 2, 2025

## Savior Lifetec Corporation

### Comparison Table of "Rules of Procedure for Board of Directors Meetings" Before and After the Amendments

After amendment	Before amendment	Description
<p>Article 11. Convening of the Board of Directors Meeting</p> <p>The chair may commence board meeting when the time is due with more than half of all directors present. If the meeting is due to convene but less than half of the directors is present, the chair may postpone the meeting for up to two times <u>on the same day</u>. If the number of participants remains insufficient after two postponements, the chair shall re-convene the meeting according to Article 4 herein.</p>	<p>Article 11. Convening of the Board of Directors Meeting</p> <p>The chair may commence board meeting when the time is due with more than half of all directors present. If the meeting is due to convene but less than half of the directors is present, the chair may postpone the meeting for up to two times. If the number of participants remains insufficient after two postponements, the chair shall re-convene the meeting according to Article 4 herein.</p>	Amendment is made as per law.
<p>Article 11. Convening of the Board of Directors Meeting</p> <p><u>Paragraph 2 of Article 8 shall apply to the appointment of proxies if the chair is unable to preside over the meeting, or fails to adjourn the meeting in accordance with the provisions of Article 13.</u></p>	(This Article is newly added.)	<p>This Article is newly added.</p> <p>Amendment is made as per the relevant laws and in response to the Company's actual operations.</p>
<p>Article 22. Supplementary Provisions</p> <p>The Rules were established by the Board of Directors on November 19, 2010, and approved by the shareholders' meeting on June 29, 2011.</p> <p>The first amendment was made by</p>	<p>Article 22. Supplementary Provisions</p> <p>The Rules were established by the Board of Directors on November 19, 2010, and approved by the shareholders' meeting on June 29, 2011.</p> <p>The first amendment was made by</p>	The date of amendment is added.

After amendment	Before amendment	Description
<p>the Board of Directors on April 6, 2012 and approved by a shareholders' meeting on June 8, 2012.</p> <p>The second amendment was made by the Board of Directors on March 15, 2013 and approved by a shareholders' meeting on May 3, 2013.</p> <p>The third amendment was made by the Board of Directors on November 8, 2017 and approved by a shareholders' meeting on June 19, 2018.</p> <p><u>The fourth amendment was made by the Board of Directors on November 7, 2024 and approved by a shareholders' meeting on June 13, 2025.</u></p>	<p>the Board of Directors on April 6, 2012 and approved by a shareholders' meeting on June 8, 2012.</p> <p>The second amendment was made by the Board of Directors on March 15, 2013 and approved by a shareholders' meeting on May 3, 2013.</p> <p>The third amendment was made by the Board of Directors on November 8, 2017 and approved by a shareholders' meeting on June 19, 2018.</p>	

Savior Lifetec Corporation  
Repurchase of treasury stock

Frequency	1st time
Date of resolution rendered by the Board of Directors	2025/04/09
Purpose of repurchase	To protect the Company's credit and shareholder equity
Scheduled repurchase period	2025/04/10~2025/06/09
Scheduled repurchased stock type	Ordinary shares
Scheduled repurchased quantity	8,000 thousand shares
Scheduled repurchase price range	NT\$13~22 per share
Repurchased quantity	(Note)
The number of the shares repurchased as a percentage of the number scheduled to be repurchased	
Total amount of repurchased shares	
Average repurchase price per share	
Number of shares canceled and transferred (shares)	
Number of shares which have not yet canceled and transferred (shares)	

(Note) The implementation status of repurchase of treasury stock will be reported on the same date when the annual general meeting is convened.

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## **Independent Auditors' Report**

To Savior Lifetec Corporation:

### **Audit opinions**

The consolidated balance sheets of Savior Lifetec Corporation and its subsidiaries as of December 31, 2024 and 2023, as well as the consolidated statements of comprehensive income, consolidated statements of changes in equity, consolidated cash flow statements, and notes to the consolidated financial statements (including a summary of significant accounting policies) for January 1 to December 31, 2024 and 2023, have been audited and completed by our certified public accountants.

In the opinion of our certified public accountants, the aforementioned consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, Interpretations, and Interpretation Bulletins recognized and issued into effect by the Financial Supervisory Commission in all material respects, and adequately present the consolidated financial position of Savior Lifetec Corporation and its subsidiaries as of December 31, 2024 and 2023, as well as their consolidated financial performance and consolidated cash flows for January 1 to December 31, 2024 and 2023.

### **Basis of audit opinion**

We conducted the audit using the Regulations Governing the Audit of Financial Statements and Auditing Standards. Our responsibilities under those standards are further described in the paragraph "CPAs' Responsibilities for the Audit of the Consolidated Financial Statements". We are independent of Savior Lifetec Corporation and its subsidiaries in accordance with the Norm of Professional Ethics for Certified Public Accountants, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that sufficient and adequate inspection evidence has been obtained in order to support the audit opinion.

### **Key audit matters**

Key audit matters refer to the most vital matters in our audit of 2024 consolidated financial statements of Savior Lifetec Corporation and its subsidiaries based on our professional judgment. These matters have already been addressed when we audited and formed our opinions on the consolidated financial statements. Therefore, we do not provide opinions on these matters separately.

Key audit matters of 2024 consolidated financial statements of Savior Lifetec Corporation and its subsidiaries are stated as follows:

Assessment of allowance for inventory valuation losses

Savior Lifetec Corporation and its subsidiaries mainly manufacture and sell APIs. Due to the fierce market competition and product expiry date, such inventories may fall in value or become obsolete. In addition to measuring inventories at the lower of the cost or the net realizable value, the management recognizes the net realizable value of inventories over a certain period of days in the warehouse by considering how easily they can be sold. Regarding accounting policies, and estimates and assumptions of inventory evaluation, please refer to Notes 4, 5 and 9 to the consolidated financial statements.

As Savior Lifetec Corporation and its subsidiaries' evaluation of the net realizable value of inventories is subject to estimation uncertainty, and as the amount of inventories has a significant impact on the financial statements, the evaluation of allowance for inventory valuation losses is listed as a key audit matter.

The main audit procedures performed by us in response to the above-mentioned key audit matters are as follows:

1. Understand the nature of the operations and the industry and assess the reasonableness of the policy and procedures adopted in evaluating the allowance for inventory valuation losses.
2. Randomly check the accuracy of the age of inventory to ensure that the information in the report is consistent with the policy.
3. Obtain the data used by the management to evaluate the lower of the inventory cost or the net realizable value prepared, randomly audit individual inventory items and check them against relevant purchase and sales documents and their accounting records, inspect the correctness of the numbers on the statements, evaluate the basis for determining the net realizable value, and assess the reasonableness of the allowance for inventory valuation losses.
4. Understand the process of warehouse management, review its annual inventory plan, and participate in its annual inventory to assess the effectiveness of the management's distinguishing and controlling of obsolete inventory.

**Other Matters**

The Company has also prepared the standalone financial statements for the years ended December 31, 2024 and 2023, for which we have issued an unqualified opinion, alongside the audit report.

### **Responsibilities of the management and the governing body for the consolidated financial statements**

The responsibilities of the management are to prepare the consolidated financial statements with fair presentation in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, IFRSs, IASs, and relevant interpretations and interpretation announcements endorsed and issued into effect by the FSC, and to maintain the necessary internal control associated with the preparation in order to ensure that the consolidated financial statements are free from material misstatement arising from fraud or error.

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

The governance unit of Savior Lifetec Corporation and its subsidiaries (including the Audit Committee) is responsible for supervising the financial reporting process.

### **CPAs' responsibilities for the audit of the consolidated financial statements**

Our objectives are to obtain reasonable assurance on whether the consolidated financial statements as a whole are free from material misstatement arising from fraud or error and to issue an independent auditors' report. Reasonable assurance is a high level of assurance, but is not a guarantee that the audit conducted in accordance with Auditing Standards will always detect significant misstatements in the consolidated financial statements. Misstatement can arise from fraud or error. If the monetary amounts are misstated, either separately or in aggregate, could reasonably be expected to influence the economic decisions of the users of the consolidated financial statements, they are considered material.

We exercise professional judgment and professional skepticism during the audit in accordance with Auditing Standards. We also performed the following tasks:

1. We identified and assessed the risks of material misstatement arising from fraud or error within the consolidated financial statements, designed and executed countermeasures in response to said risks, and obtained sufficient and appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of Savior Lifetec Corporation and its subsidiaries.
3. Evaluate the adequacy of accounting policies adopted by the management and the legitimacy of accounting estimates and related disclosures made.
4. Reach a conclusion with regard to the adequacy of the accounting basis adopted to continue with operation by the management and whether significant uncertainties of events or conditions that may result in significant concerns about the ability of Savior Lifetec Corporation and its subsidiaries to continue its operation exist or not according to the obtained inspection findings. If we are of the opinion that a material uncertainty exists, we shall remind users of the consolidated financial statements to pay attention to relevant disclosures in said statements in our audit report. If such disclosures are inadequate, we need to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or conditions may cause the Savior Lifetec Corporation and its subsidiaries to cease to continue as a going concern.
5. We evaluated the overall presentation, structure, and content of the consolidated financial statements (including relevant notes) and whether the consolidated financial statements adequately presented the relevant transactions and events.
6. We are convinced that we have acquired enough and appropriate audit evidence of the financial information of entities within the Group to serve as the basis of an audit opinion on the consolidated financial statements. We are responsible for guiding, supervising, and performing the audit and forming an audit opinion on the Group.

The matters communicated between us and the governing body included the planned scope and times of the audit and significant audit findings (including any significant defects in internal control identified during the audit).

We have also provided the governance unit with a declaration of independence stating that all relevant personnel of the accounting firm subject to independence requirements have complied with the Norms of Professional Ethics for Certified Public Accountants, and communicated with the governance unit on all matters that may affect the auditor's independence (including protection measures).

We determined the key audit matters to be audited in 2024 consolidated financial statements of Savior Lifetec Corporation and its subsidiaries based on the matters communicated with the governance unit. These matters have been addressed in our audit report except for matters that are prohibited by law from being disclosed to the public or matters that we decided not to communicate in the audit report under extreme circumstances because the greater negative

impacts they may cause can be reasonably expected to outweigh the benefits they bring to public interest.

Deloitte & Touche

CPA, Cheng Hsu-Jan

CPA, Hsieh Tung-Ju

Financial Supervisory Commission

Approval No.:

Jin-Guan-Zheng-Shen-Zi No. 1010028123

Financial Supervisory Commission

Approval No.:

Jin-Guan-Zheng-Shen-Zi No. 1090347472

March 14, 2025

Savior Lifetec Corporation and Its Subsidiaries  
Consolidated Balance Sheet  
December 31, 2024 and 2023

Code	Assets	December 31, 2024		Unit: NT\$ thousand December 31, 2023	
		Amount	%	Amount	%
	Current assets				
1100	Cash and cash equivalents (Notes 4, 6 and 26)	\$1,358,063	31	\$1,082,919	28
1110	Financial assets carried at fair value through profit or loss – current (Notes 4 and 7)	39,097	1	48,215	1
1136	Financial assets carried at amortized cost – current (Note 4, 6 and 10)	721,963	17	206,058	6
1150	Net notes receivable (Notes 4 and 8)	2,040	-	1,932	-
1170	Net accounts receivable (Notes 4, 8 and 18)	239,840	6	273,100	7
1200	Other accounts receivable (Notes 4 and 8)	8,075	-	9,236	-
1220	Current income tax assets (Note 4)	8,592	-	4,926	-
130X	Inventories (Notes 4 and 9)	670,776	15	860,044	23
1410	Prepayments	55,859	1	53,406	2
1460	Net non-current assets held for sale (Notes 4 and 10)	136,501	3	-	-
1470	Other current assets	8,403	-	6,374	-
11XX	Total current assets	<u>3,249,209</u>	<u>74</u>	<u>2,546,210</u>	<u>67</u>
	Non-current assets				
1535	Financial assets carried at amortized cost – non-current (Notes 4, 6 and 26)	54,040	1	4,040	-
1550	Investments using the equity method (Notes 4 and 12)	146,782	3	146,961	4
1600	Property, plant and equipment (Notes 4, 12 and 26)	728,057	17	860,365	22
1755	Right-of-use assets (Notes 4 and 14)	166,840	4	255,384	7
1780	Intangible assets (Note 4)	1,455	-	2,599	-
1900	Other non-current assets (Notes 4 and 26)	29,737	1	7,112	-
15XX	Total non-current assets	<u>1,126,911</u>	<u>26</u>	<u>1,276,461</u>	<u>33</u>
1XXX	Total assets	<u>\$4,376,120</u>	<u>100</u>	<u>\$3,822,671</u>	<u>100</u>
Code	Liability and equity				
	Current liabilities				
2130	Contract liabilities – current (Note 18)	\$ 13,947	-	\$ 19,802	1
2170	Accounts payable	42,239	1	54,197	1
2200	Other payables (Note 15)	123,405	3	113,483	3
2230	Current income tax liabilities (Note 4)	99	-	8	-
2260	Liabilities directly related to non-current assets held for sale (Note 10)	500,000	12	-	-
2280	Lease liabilities - current (Notes 4 and 14)	8,201	-	13,337	-
2399	Other current liabilities	2,548	-	91	-
21XX	Total current liabilities	<u>690,439</u>	<u>16</u>	<u>200,918</u>	<u>5</u>
	Non-current Liabilities				
2580	Lease liabilities - non-current (Notes 4 and 14)	169,584	4	257,039	7
25XX	Total non-current liabilities	<u>169,584</u>	<u>4</u>	<u>257,039</u>	<u>7</u>
2XXX	Total liabilities	<u>860,023</u>	<u>20</u>	<u>457,957</u>	<u>12</u>
	Equity attributable to the company shareholders (Note 17)				
3110	Common stock	3,173,991	72	3,173,991	83
3200	Capital surplus	135,127	3	135,127	4
	Retained earnings				
3310	Legal reserve	7,637	-	4,634	-
3320	Special reserve	8,960	1	8,960	-
3350	Undistributed earnings	182,380	4	30,030	1
3300	Total retained earnings	<u>198,977</u>	<u>5</u>	<u>43,624</u>	<u>1</u>
31XX	Total equity attributable to owners of the company	3,508,095	80	3,352,742	88
	Undistributed earnings				
36XX	Non-controlling interests	<u>8,002</u>	<u>-</u>	<u>11,972</u>	<u>-</u>
3XXX	Total equity	<u>3,516,097</u>	<u>80</u>	<u>3,364,714</u>	<u>88</u>

Total liabilities and equity	<u>\$4,376,120</u>	<u>100</u>	<u>\$3,822,671</u>	<u>100</u>
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The attached notes are part of the standalone financial statements.

Chairman: Concord Consulting Inc.  
Kuo-Wei  
Representative: Rebecca Lee

President: Chen Chih-Fang

Accounting Officer: Lin

Savior Lifetec Corporation  
Consolidated Statement of Comprehensive Income  
For the years ended December 31, 2024 and 2023

Unit: NT\$ thousand, except earnings per share expressed in NT\$

Code		2024		2023	
		Amount	%	Amount	%
4000	Operating revenue (Notes 4 and 18)	\$ 1,217,327	100	\$ 1,050,277	100
5000	Operating costs (Notes 4, 9, 16 and 19)	( 870,571 )	( 71 )	( 829,328 )	( 79 )
5900	Operating Gross Profit	<u>346,756</u>	<u>29</u>	<u>220,949</u>	<u>21</u>
	Operating expenses (Notes 4, 8, 16, 19, and 25)				
6100	Selling expenses	( 47,097 )	( 4 )	( 38,296 )	( 4 )
6200	Administrative expenses	( 105,647 )	( 9 )	( 76,052 )	( 7 )
6300	Research and development expenses	( 75,112 )	( 6 )	( 110,955 )	( 10 )
6450	Gain on Reversal of Expected Credit Impairment	<u>-</u>	<u>-</u>	<u>1,934</u>	<u>-</u>
6000	Total operating expenses	( <u>227,856</u> )	( <u>19</u> )	( <u>223,369</u> )	( <u>21</u> )
6900	Net operating profit (loss)	<u>118,900</u>	<u>10</u>	( <u>2,420</u> )	<u>-</u>
	Non-operating income and expenses (Note 4 and 19)				
7100	Interest revenue	43,879	4	44,247	4
7010	Other income	13,279	1	3,924	1
7020	Other gains and losses	10,999	1	( 8,306 )	( 1 )
7050	Financial cost	( 7,477 )	( 1 )	( 9,867 )	( 1 )
7060	Share of profit or loss of affiliates using the equity method	( <u>179</u> )	<u>-</u>	( <u>39</u> )	<u>-</u>
7000	Total non-operating income and expenses	<u>60,501</u>	<u>5</u>	<u>29,959</u>	<u>3</u>
7900	Net profit before tax	179,401	15	27,539	3
7950	Income tax expense (Notes 4 and 20)	( <u>991</u> )	<u>-</u>	( <u>42</u> )	<u>-</u>
8200	Net income for the year	<u>178,410</u>	<u>15</u>	<u>27,497</u>	<u>3</u>
8500	Total comprehensive income for the year	<u>\$ 178,410</u>	<u>15</u>	<u>\$ 27,497</u>	<u>3</u>

(Continued on the next page)

(Brought forward)

Code		2024		2023	
		Amount	%	Amount	%
	Net Income (loss) Attributable To:				
8610	Owners of the Company	\$ 182,380	15	\$ 30,030	3
8620	Non-controlling interests	( 3,970 )	-	( 2,533 )	-
8600		<u>\$ 178,410</u>	<u>15</u>	<u>\$ 27,497</u>	<u>3</u>
	Comprehensive Income Attributable To:				
8710	Owners of the Company	\$ 182,380	15	\$ 30,030	3
8720	Non-controlling interests	( 3,970 )	-	( 2,533 )	-
8700		<u>\$ 178,410</u>	<u>15</u>	<u>\$ 27,497</u>	<u>3</u>
	Earnings per share (Note 21)				
9750	Basic	<u>\$ 0.57</u>		<u>\$ 0.09</u>	
9850	Diluted	<u>\$ 0.57</u>		<u>\$ 0.09</u>	

The attached notes are part of the Consolidated Financial Statements.

Chairman:  
Concord Consulting Inc.  
Representative: Rebecca Lee

President:  
Chen Chih-Fang

Accounting Officer:  
Lin Kuo-Wei

Savior Lifetec Corporation  
Consolidated Statement of Changes in Equity  
For the years ended December 31, 2024 and 2023

Unit: NT\$ thousand

		Equity attributable to the company shareholders						Non-controlling interests	Total equity
		Retained earnings					Total		
Code		Common stock	Capital surplus	Legal reserve	Special reserve	Undistributed earnings			
A1	Balance on January 1, 2023	\$ 3,172,166	\$ 133,941	\$ 996	\$ 8,960	\$ 36,387	\$ 3,352,450	\$ 14,505	\$ 3,366,955
D1	2023 net income (loss)	-	-	-	-	30,030	30,030	( 2,533 )	27,497
D3	Other 2023 comprehensive income after tax	-	-	-	-	-	-	-	-
D5	Total 2023 comprehensive income	-	-	-	-	30,030	30,030	( 2,533 )	27,497
2022 distribution of earnings									
B1	Legal reserve	-	-	3,638	-	( 3,638 )	-	-	-
B5	Cash dividends to shareholders	-	-	-	-	( 32,749 )	( 32,749 )	-	( 32,749 )
N1	Exercise of employee stock options	1,825	1,186	-	-	-	3,011	-	3,011
Z1	Balance on December 31, 2023	3,173,991	135,127	4,634	8,960	30,030	3,352,742	11,972	3,364,714
D1	2024 net income (loss)	-	-	-	-	182,380	182,380	( 3,970 )	178,410
D3	Other 2024 comprehensive income after tax	-	-	-	-	-	-	-	-
D5	Total 2024 comprehensive income	-	-	-	-	182,380	182,380	( 3,970 )	178,410
Distribution of 2023 earnings									
B1	Legal reserve	-	-	3,003	-	( 3,003 )	-	-	-
B5	Cash dividends to shareholders	-	-	-	-	( 27,027 )	( 27,027 )	-	( 27,027 )
Z1	Balance on December 31, 2024	<u>\$ 3,173,991</u>	<u>\$ 135,127</u>	<u>\$ 7,637</u>	<u>\$ 8,960</u>	<u>\$ 182,380</u>	<u>\$ 3,508,095</u>	<u>\$ 8,002</u>	<u>\$ 3,516,097</u>

The attached notes are part of the Consolidated Financial Statements.

Chairman: Concord Consulting Inc.

President: Chen Chih-Fang

Accounting Officer: Lin Kuo-Wei

Representative: Rebecca Lee

Savior Lifetec Corporation and Its Subsidiaries  
Consolidated Statement of Cash Flows  
For the years ended December 31, 2024 and 2023

		Unit: NT\$ thousand	
Code		2024	2023
	Cash flows from operating activities		
A10000	Net income before tax for the current year	\$ 179,401	\$ 27,539
A20010	Income and Expenses:		
A20300	Gain on Reversal of Expected Credit Impairment	-	( 1,934 )
A20100	Depreciation expense	124,865	178,913
A20200	Amortization expense	2,102	3,247
A22500	Losses (gains) on disposal of property, plant and equipment	8,791	( 421 )
A20900	Financial cost	7,477	9,867
A22300	Share of profit or loss of subsidiaries and affiliates using the equity method	179	39
A21200	Interest revenue	( 43,879 )	( 44,247 )
A23600	Loss (gain on recovery) on inventory devaluation and obsolescence	21,279	( 38,417 )
A20400	Net loss from financial assets at fair value through profit or loss	46,149	8,781
A24100	Unrealized net loss (gain) of foreign exchange	( 2,692 )	6,314
A29900	Gain on Lease Modifications	( 6,236 )	-
A30000	Changes of operating assets and liabilities		
A31115	Financial assets compulsorily measured at fair value through profit or loss	( 37,031 )	( 18,062 )
A31130	Notes receivable	( 108 )	1,327
A31150	Accounts receivable	36,185	12,558
A31180	Other accounts receivable	7,572	3,164
A31200	Inventories	167,989	214,709
A31230	Prepayments	( 2,453 )	56,914
A31240	Other current assets	( 2,029 )	( 2,239 )
A32125	Contract liabilities	( 5,855 )	( 44,465 )
A32130	Notes payable	-	( 120 )
A32150	Accounts payable	( 12,079 )	( 14,774 )
A32180	Other payables	858	5,998
A32230	Other current liabilities	2,457	( 112 )
A33000	Cash from operations	492,942	364,579

(Continued on the next page)

(Brought forward)

Code		2024	2023
A33100	Interest received	\$ 37,479	\$ 35,379
A33300	Interest paid	( 7,477 )	( 8,214 )
A33500	Income Tax Paid	( 4,566 )	( 3,792 )
AAAA	Net cash inflow from operating activities	<u>518,378</u>	<u>387,952</u>
Cash flows from investing activities			
B00040	Acquisition of financial assets carried at amortized cost	( 869,187 )	( 212,004 )
B00050	Disposal of financial assets carried at amortized cost	303,282	559,543
B01800	Acquisition of Investments Using the Equity Method	-	( 147,000 )
B02700	Purchase of property, plant and equipment	( 117,498 )	( 16,927 )
B02800	Disposal price of property, plant and equipment	3,492	473
B02600	Receipt of proceeds from the sale of non-current assets held for sale	500,000	-
B04500	Acquisition of intangible assets	( 958 )	( 345 )
B03700	Increase in guaranteed deposits paid	( 1 )	( 1,941 )
B03800	Decrease in guarantee deposit paid	73	-
B06700	Increase in Other Non-current Assets	( 22,697 )	( 609 )
BBBB	Net cash inflow (outflow) from investing activities	<u>( 203,494 )</u>	<u>181,190</u>
Cash flows from financing activities			
C01300	Redemption of corporate bonds	-	( 530,257 )
C04020	Lease liability principal repayment	( 12,713 )	( 12,221 )
C04500	Distribution of cash dividend	( 27,027 )	( 32,749 )
C04800	Exercise of employee stock options	<u>-</u>	<u>3,011</u>
CCCC	Net cash outflow from financing activities	<u>( 39,740 )</u>	<u>( 572,216 )</u>
EEEE	Net increase (decrease) in cash and cash equivalents	275,144	( 3,074 )
E00100	Balance of cash and cash equivalents at the beginning of the year	<u>1,082,919</u>	<u>1,085,993</u>
E00200	Balance of cash and cash equivalents at the end of the year	<u>\$ 1,358,063</u>	<u>\$ 1,082,919</u>

The attached notes are part of the Consolidated Financial Statements.

Chairman: Concord

President:

Accounting Officer:

Consulting Inc.

Chen Chih-Fang

Lin Kuo-Wei

Representative: Rebecca Lee

**勤業眾信**勤業眾信聯合會計師事務所  
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## Independent Auditors' Report

To Savior Lifetec Corporation:

### Audit opinions

The individual balance sheets of Savior Lifetec Corporation as of December 31, 2024 and 2023, as well as the individual comprehensive income statements, individual statements of changes in equity, individual cash flow statements, and notes to the individual financial statements (including a summary of significant accounting policies) for January 1 to December 31, 2024 and 2023, have been audited and completed by our certified public accountants.

In the opinion of our certified public accountants, the aforementioned individual financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers in all material respects, and adequately present the individual financial position of Savior Lifetec Corporation as of December 31, 2024 and 2023, as well as its individual financial performance and individual cash flows for January 1 to December 31, 2024 and 2023.

### Basis of audit opinion

We conducted the audit using the Regulations Governing the Audit of Financial Statements and Auditing Standards. Our responsibilities under those standards are further described in the “Independent auditors’ responsibilities for audit of standalone financial statements” section of our report. We are independent of Savior Lifetec Corporation in accordance with the Norm of Professional Ethics for Certified Public Accountants, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that sufficient and adequate inspection evidence has been obtained in order to support the audit opinion.

### Key audit matters

Key audit matters refer to the most vital matters in our audit of Savior Lifetec Corporation's 2024 standalone financial statements based on our professional judgment. These matters have already been addressed when we audited the financial statements and formed our opinions. Therefore, we do not provide opinions on these matters separately.

The key audit matters of Savior Lifetec Corporation's 2024 standalone financial statements are stated as follows:

Assessment of allowance for inventory valuation losses

Savior Lifetec Corporation mainly manufactures and sells APIs. Due to the fierce market competition and product expiry date, such inventories may fall in value or become obsolete. In addition to measuring inventories at the lower of the cost or the net realizable value, the management recognizes the net realizable value of inventories over a certain period of days in the warehouse by considering how easily they can be sold. Regarding the accounting policies, and estimates and assumptions of inventory evaluation, please refer to Notes 4, 5 and 9 to the financial statements.

Since the evaluation of the net realizable value of Savior Lifetec Corporation's inventories is subject to estimation uncertainty, and considering the significant influence of the inventory amount on the financial statements, the evaluation of the allowance for inventory valuation losses is listed as a key audit matter for the year.

The main audit procedures performed by us in response to the above-mentioned key audit matters are as follows:

1. Understand the nature of the operations and the industry and assess the reasonableness of the policy and procedures adopted in evaluating the allowance for inventory valuation losses.
2. Randomly check the accuracy of the age of inventory to ensure that the information in the report is consistent with the policy.
3. Obtain the data used by the management to evaluate the lower of the inventory cost or the net realizable value prepared, randomly audit individual inventory items and check them against relevant purchase and sales documents and their accounting records, inspect the correctness of the numbers on the statements, evaluate the basis for determining the net realizable value, and assess the reasonableness of the allowance for inventory valuation losses.
4. Understand the process of warehouse management, review its annual inventory plan, and participate in its annual inventory to assess the effectiveness of the management's distinguishing and controlling of obsolete inventory.

**Responsibilities of the management and governance unit for the standalone financial statements**

The responsibility of the management is to prepare standalone financial statements and ensure their fair presentation in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and to maintain proper internal control practices that are relevant to the preparation of the standalone financial statements so that the standalone financial statements are free of material misstatements caused by fraud or error.

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

The governance unit of Savior Lifetec Corporation (including the Audit Committee) is responsible for supervising the financial reporting process.

### **Independent auditors' responsibilities for the audit of the standalone financial statements**

Our objectives are to obtain reasonable assurance on whether the standalone financial statements as a whole are free from material misstatement arising from fraud or error and to issue an independent auditors' report. Reasonable assurance is a high level of assurance, but is not a guarantee that the audit conducted in accordance with Auditing Standards will always detect significant misstatements in the standalone financial statements. Misstatement can arise from fraud or error. Fraud or errors are considered material, if they either individually or in aggregate may reasonably be expected to influence the economic decisions of users of the standalone financial statements.

We exercise professional judgment and professional skepticism during the audit in accordance with Auditing Standards. We also performed the following tasks:

1. Identified and assessed the risks of material misstatement arising from fraud or error within the standalone financial statements; designed and executed countermeasures in response to said risks, and obtained sufficient and appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of Savior Lifetec Corporation.
3. Evaluate the adequacy of accounting policies adopted by the management and the legitimacy of accounting estimates and related disclosures made.
4. Reach a conclusion with regard to the adequacy of the accounting basis adopted to continue with operation by the management and whether significant uncertainties of events or

conditions that may result in significant concerns about the ability of Savior Lifetec Corporation to continue its operations exist or not according to the obtained inspection findings. If we conclude that a material uncertainty of the aforementioned events or conditions exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inappropriate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or conditions may cause the Savior Lifetec Corporation to cease to continue as a going concern.

5. Evaluated the overall presentation, structure, and contents of the standalone financial statements (including the related notes), and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence on the financial information of entities within Savior Lifetec Corporation to express an opinion on the standalone financial statements. We are responsible for guiding, supervising and performing the audit, and forming an audit opinion on Savior Lifetec Corporation.

The matters communicated between us and the governing body included the planned scope and times of the audit and significant audit findings (including any significant defects in internal control identified during the audit).

We have also provided the governance unit with a declaration of independence stating that all relevant personnel of the accounting firm subject to independence requirements have complied with the Norms of Professional Ethics for Certified Public Accountants, and communicated with the governance unit on all matters that may affect the auditor's independence (including protection measures).

We determined the key audit matters to be audited in Savior Lifetec Corporation's 2024 standalone financial statements based on the matters communicated with the governance unit. These matters have been addressed in our audit report except for matters that are prohibited by law from being disclosed to the public or matters that we decided not to communicate in the audit report under extreme circumstances because the greater negative impacts they may cause can be reasonably expected to outweigh the benefits they bring to public interest.

Deloitte & Touche

CPA, Cheng Hsu-Jan

CPA, Hsieh Tung-Ju

Financial Supervisory Commission

Financial Supervisory Commission Approval

Approval No.:

Jin-Guan-Zheng-Shen-Zi No.  
1010028123

No.:

Jin-Guan-Zheng-Shen-Zi No. 1090347472

March 14, 2025

Savior Lifetec Corporation  
Standalone Balance Sheet  
December 31, 2024 and 2023

Unit: NT\$ thousand

Code	Assets	December 31, 2024		December 31, 2023	
		Amount	%	Amount	%
	Current assets				
1100	Cash and cash equivalents (Notes 4, 6 and 25)	\$ 1,226,933	28	\$ 969,926	26
1110	Financial assets carried at fair value through profit or loss – current (Notes 4 and 7)	39,097	1	48,215	1
1136	Financial assets carried at amortized cost – current (Notes 4, 6 and 10)	721,963	17	196,058	5
1150	Net notes receivable (Notes 4 and 8)	1,754	-	1,932	-
1170	Net accounts receivable (Notes 4, 8 and 17)	234,955	6	271,484	7
1200	Other accounts receivable (Notes 4 and 8)	7,830	-	9,146	-
1210	Other accounts receivable – related parties (Note 24)	123	-	1,615	-
1220	Current income tax assets (Note 4)	8,575	-	4,908	-
130X	Inventories (Notes 4 and 9)	661,258	15	855,057	23
1410	Prepayments	48,566	1	52,450	1
1460	Other non-current assets held for sale, net (Notes 4 and 10)	136,501	3	-	-
1470	Other current assets	6,553	-	5,095	-
11XX	Total current assets	<u>3,094,108</u>	<u>71</u>	<u>2,415,886</u>	<u>63</u>
	Non-current assets				
1535	Financial assets carried at amortized cost – non-current (Notes 4, 6 and 25)	54,040	1	4,040	-
1550	Investments using the equity method (Notes 4 and 11)	290,681	7	266,891	7
1600	Property, plant and equipment (Notes 4, 12 and 25)	727,220	17	859,270	23
1755	Right-of-use assets (Notes 4 and 13)	165,905	4	254,916	7
1780	Intangible assets (Note 4)	1,364	-	2,599	-
1900	Other non-current assets (Note 25)	27,088	-	4,464	-
15XX	Total non-current assets	<u>1,266,298</u>	<u>29</u>	<u>1,392,180</u>	<u>37</u>
1XXX	Total assets	<u>\$ 4,360,406</u>	<u>100</u>	<u>\$ 3,808,066</u>	<u>100</u>
	Liability and equity				
	Current liabilities				
2130	Contract liabilities – current (Note 17)	\$ 13,748	-	\$ 19,802	1
2170	Accounts payable	40,749	1	54,197	1
2200	Other payables (Note 14)	118,912	3	109,825	3
2220	Other accounts payable – related parties (Note 24)	3	-	1,572	-
2260	Liabilities directly related to non-current assets held for sale (Note 10)	500,000	12	-	-
2280	Lease liabilities - current (Notes 4 and 13)	7,739	-	12,864	-
2399	Other current liabilities	2,049	-	25	-
21XX	Total current liabilities	<u>683,200</u>	<u>16</u>	<u>198,285</u>	<u>5</u>
	Non-current Liabilities				
2580	Lease liabilities - non-current (Notes 4 and 13)	169,111	4	257,039	7
25XX	Total non-current liabilities	<u>169,111</u>	<u>4</u>	<u>257,039</u>	<u>7</u>
2XXX	Total liabilities	<u>852,311</u>	<u>20</u>	<u>455,324</u>	<u>12</u>
	Equity (Note 16)				
	Share capital				
3110	Common stock	3,173,991	73	3,173,991	83
3200	Capital surplus	135,127	3	135,127	4
	Retained earnings				
3310	Legal reserve	7,637	-	4,634	-
3320	Special reserve	8,960	-	8,960	-
3350	Undistributed earnings	182,380	4	30,030	1
3300	Total retained earnings	198,977	4	43,624	1
3XXX	Total equity	<u>3,508,095</u>	<u>80</u>	<u>3,352,742</u>	<u>88</u>
	Total liabilities and equity	<u>\$ 4,360,406</u>	<u>100</u>	<u>\$ 3,808,066</u>	<u>100</u>

The attached notes are part of the standalone financial statements.

Chairman: Concord Consulting Inc.  
Representative: Rebecca Lee

President: Chen Chih-Fang

Accounting Officer: Lin Kuo-Wei

Savior Lifetec Corporation  
Standalone Statement of Comprehensive Income  
For the years ended December 31, 2024 and 2023

Unit: NT\$ thousand, except earnings per share expressed in NT\$

Code		2024		2023	
		Amount	%	Amount	%
4000	Operating revenue (Note 4, 17 and 24)	\$ 1,210,312	100	\$ 1,046,647	100
5000	Operating costs (Notes 4, 9, 15, 18, and 24)	( 868,004 )	( 72 )	( 826,848 )	( 79 )
5900	Operating Gross Profit	342,308	28	219,799	21
5910	Unrealized profits with subsidiaries	( 110 )	-	-	-
5950	Net Operating Gross Profit	<u>342,198</u>	<u>28</u>	<u>219,799</u>	<u>21</u>
	Operating expenses (Notes 4, 8, 15, 18 and 24)				
6100	Selling expenses	( 25,931 )	( 2 )	( 33,412 )	( 3 )
6200	Administrative expenses	( 100,921 )	( 8 )	( 70,064 )	( 7 )
6300	Research and development expenses	( 69,898 )	( 6 )	( 101,263 )	( 9 )
6450	Gain on Reversal of Expected Credit Impairment	-	-	1,934	-
6000	Total operating expenses	<u>( 196,750 )</u>	<u>( 16 )</u>	<u>( 202,805 )</u>	<u>( 19 )</u>
6900	Net operating profit	<u>145,448</u>	<u>12</u>	<u>16,994</u>	<u>2</u>
	Non-operating income and expenses (Note 4, 18 and 24)				
7100	Interest revenue	42,673	4	43,506	4
7010	Other income	17,627	1	11,724	1
7020	Other gains and losses	10,997	1	( 8,306 )	( 1 )
7050	Financial cost	( 7,470 )	( 1 )	( 9,850 )	( 1 )
7070	Share of profit or loss of subsidiaries and affiliates using the equity method	<u>( 26,100 )</u>	<u>( 2 )</u>	<u>( 24,038 )</u>	<u>( 2 )</u>
7000	Total non-operating income and expenses	<u>37,727</u>	<u>3</u>	<u>13,036</u>	<u>1</u>
7900	Net profit before tax	\$ 183,175	15	\$ 30,030	3
7950	Income tax expense (Note 4 and 19)	<u>( 795 )</u>	-	-	-
8200	Net income for the year	<u>182,380</u>	<u>15</u>	<u>30,030</u>	<u>3</u>
8500	Total comprehensive income for the year	<u>\$ 182,380</u>	<u>15</u>	<u>\$ 30,030</u>	<u>3</u>

(Continued on the next page)

(Brought forward)

		2024		2023	
		Amount	%	Amount	%
Earnings per share (Note 20)					
9750	Basic	<u>\$ 0.57</u>		<u>\$ 0.09</u>	
9850	Diluted	<u>\$ 0.57</u>		<u>\$ 0.09</u>	

The attached notes are part of the standalone financial statements.

Chairman:  
Concord Consulting Inc.  
Representative: Rebecca Lee

President:  
Chen Chih-Fang

Accounting Officer:  
Lin Kuo-Wei

Savior Lifetec Corporation  
Standalone Statement of Changes in Equity  
For the years ended December 31, 2024 and 2023

Unit: NT\$ thousand

Code		Common stock	Capital surplus	Retained earnings			Total	Total equity
				Legal reserve	Special reserve	Undistributed earnings		
A1	Balance on January 1, 2023	\$ 3,172,166	\$ 133,941	\$ 996	\$ 8,960	\$ 36,387	\$ 46,343	\$ 3,352,450
D1	2023 net income	-	-	-	-	30,030	30,030	30,030
D3	Other 2023 comprehensive income after tax	-	-	-	-	-	-	-
D5	Total 2023 comprehensive income	-	-	-	-	30,030	30,030	30,030
B1	2022 distribution of earnings							
	Legal reserve	-	-	3,638	-	( 3,638 )	-	-
B5	Cash dividends to shareholders	-	-	-	-	( 32,749 )	( 32,749 )	( 32,749 )
N1	Exercise of employee stock options	1,825	1,186	-	-	-	-	3,011
Z1	Balance on December 31, 2023	3,173,991	135,127	4,634	8,960	30,030	43,624	3,352,742
D1	2024 net income	-	-	-	-	182,380	182,380	182,380
D3	Other 2024 comprehensive income after tax	-	-	-	-	-	-	-
D5	Total 2024 comprehensive income	-	-	-	-	182,380	182,380	182,380
	Distribution of 2023 earnings							
B1	Legal reserve	-	-	3,003	-	( 3,003 )	-	-
B5	Cash dividends to shareholders	-	-	-	-	( 27,027 )	( 27,027 )	( 27,027 )
Z1	Balance on December 31, 2024	<u>\$ 3,173,991</u>	<u>\$ 135,127</u>	<u>\$ 7,637</u>	<u>\$ 8,960</u>	<u>\$ 182,380</u>	<u>\$ 198,977</u>	<u>\$ 3,508,095</u>

The attached notes are part of the standalone financial statements.

Chairman: Concord Consulting Inc.  
Representative: Rebecca Lee

President: Chen Chih-Fang

Accounting Officer: Lin Kuo-Wei

Savior Lifetec Corporation  
Standalone Cash Flow Statement  
For the years ended December 31, 2024 and 2023

		Unit: NT\$ thousand	
Code		2024	2023
	Cash flows from operating activities		
A10000	Net income before tax for the current year	\$ 183,175	\$ 30,030
A20010	Income, expense, and loss		
A20300	Gain on Reversal of Expected Credit Impairment	-	( 1,934)
A20100	Depreciation expense	124,139	178,253
A20200	Amortization expense	2,095	3,247
A22500	Losses (gains) on disposal of property, plant and equipment	8,791	( 421)
A20900	Financial cost	7,470	9,850
A22400	Share of profit or loss of subsidiaries and affiliates using the equity method	26,100	24,038
A21200	Interest revenue	( 42,673)	( 43,506)
A23600	Loss (gain on recovery) on inventory devaluation and obsolescence	21,279	( 38,417)
A20400	Net loss from financial assets at fair value through profit or loss	46,149	8,781
A23900	Unrealized sales profits (losses) with subsidiaries	110	-
A24100	Unrealized net loss (gain) of foreign exchange	( 2,692)	6,314
A29900	Gain on Lease Modifications	( 6,236)	-
A30000	Net changes in operating assets and liabilities		
A31115	Financial assets compulsorily measured at fair value through profit or loss	( 37,031)	( 18,062)
A31130	Notes receivable	178	1,327
A31150	Accounts receivable	39,454	14,174
A31180	Other accounts receivable	( 1,250)	3,158
A31190	Other accounts receivable – related parties	1,492	( 52)
A31200	Inventories	172,520	219,696
A31230	Prepayments	3,884	56,755
A31240	Other current assets	( 1,458)	( 1,379)
A32125	Contract liabilities	( 6,054)	( 44,465)
A32130	Notes payable	-	( 120)
A32150	Accounts payable	( 13,569)	( 14,774)
A32180	Other payables	23	5,678
A32190	Other accounts payable – related parties	( 1,569)	1,572
A32230	Other current liabilities	<u>2,024</u>	<u>( 91)</u>
A33000	Cash from operations	526,351	399,652

(Continued on the next page)

(Brought forward)

Code		2024	2023
A33100	Interest received	\$ 45,250	\$ 34,728
A33300	Interest paid	( 7,470 )	( 8,197 )
A33500	Income Tax Paid	( 4,462 )	( 3,740 )
AAAA	Net cash inflow from operating activities	<u>559,669</u>	<u>422,443</u>
	Cash flows from investing activities		
B00040	Acquisition of financial assets carried at amortized cost	( 869,187 )	( 202,004 )
B00050	Disposal of financial assets carried at amortized cost	293,282	559,543
B01800	Acquisition of Investments Using the Equity Method	-	( 241,000 )
B02700	Purchase of property, plant and equipment	( 117,498 )	( 15,638 )
B02800	Disposal price of property, plant and equipment	3,492	473
B02600	Receipt of proceeds from the sale of non-current assets held for sale	500,000	-
B04500	Acquisition of intangible assets	( 860 )	( 345 )
B03800	Decrease in guarantee deposit paid	73	569
B06700	Increase in Other Non-current Assets	( 22,697 )	( 609 )
BBBB	Net cash inflow (outflow) from investing activities	( <u>213,395</u> )	<u>100,989</u>
	Cash flows from financing activities		
C01300	Redemption of corporate bonds	-	( 530,257 )
C04020	Lease liability principal repayment	( 12,240 )	( 11,759 )
C05400	Acquisition of subsidiary equity	( 50,000 )	-
C04500	Distribution of cash dividend	( 27,027 )	( 32,749 )
C04800	Exercise of employee stock options	-	3,011
CCCC	Net cash outflow from financing activities	( <u>89,267</u> )	( <u>571,754</u> )
EEEE	Net increase (decrease) in cash and cash equivalents	257,007	( 48,322 )
E00100	Balance of cash and cash equivalents at the beginning of the year	<u>969,926</u>	<u>1,018,248</u>
E00200	Balance of cash and cash equivalents at the end of the year	<u>\$ 1,226,933</u>	<u>\$ 969,926</u>

The attached notes are part of the standalone financial statements.

Chairman: Concord Consulting Inc. President: Chen Chih-Fang  
Representative: Rebecca Lee

Accounting Officer: Lin Kuo-Wei

## Savior Lifetec Corporation

### Profit Distribution Table For the year ended December 31

, 2024 ; Unit: NT\$ thousand

Item	Amount
Opening undistributed earnings	\$ 0
Add: Net profit after tax in 2024	182,379,510
Less: Legal reserve set aside (Note)	( 18,237,951)
Distributable earnings in the current period	<u>164,141,559</u>
Less: Cash dividends (approximately NT\$0.4 /share)	( 126,959,643)
Ending undistributed earnings	<u>\$ 37,181,916</u>

Note: Legal reserve is set aside in accordance with Article 237 of the Company Act.

Chairman:

President:

Accounting Officer:

## Savior Lifetec Corporation

### Comparison Table of the Articles of Incorporation Before and After Amendment

After amendment	Before amendment	Description
<p>Article 2: The Company's business services are as follows:</p> <ol style="list-style-type: none"> <li>1. C801010 Basic Chemical Industry.</li> <li>2. C801030 Precision Chemical Material Manufacturing.</li> <li>3. C802041 Manufacture of Drugs and Medicines.</li> <li>4. IG01010 Biotechnology Services.</li> <li>5. F108021 Wholesale of Western Pharmaceutical.</li> <li>6. F208021 Retail Sale of Western Pharmaceutical.</li> <li>7. F401010 International Trade.</li> </ol> <p>"The product lines which the Company <u>researches, develops, produces and sells are as follows</u> :</p> <ol style="list-style-type: none"> <li>1. Carbapenem generics</li> <li>2. Injection generics</li> <li>3. controlled-release generics</li> <li>4. Development of new dosage forms</li> <li>5. Development of new drugs</li> <li>6. APIs, excipients, intermediates, and dosage forms of the aforementioned products.</li> <li>7. Medicine manufacture technology and service.</li> <li>8. Import and export trade related to the aforementioned products.]</li> </ol>	<p>Article 2: The Company's business services are as follows:</p> <ol style="list-style-type: none"> <li>1. C801010 Basic Chemical Industry.</li> <li>2. C801030 Precision Chemical Material Manufacturing.</li> <li>3. C802041 Manufacture of Drugs and Medicines.</li> <li>4. IG01010 Biotechnology Services.</li> <li>5. F108021 Wholesale of Western Pharmaceutical.</li> <li>6. F208021 Retail Sale of Western Pharmaceutical.</li> <li>7. F401010 International Trade.</li> </ol> <p>[Research, development, design, manufacture, and sale of the following products:</p> <ol style="list-style-type: none"> <li>1. Carbapenem generics</li> <li>2. Injection generics</li> <li>3. controlled-release generics</li> <li>4. Development of new dosage forms</li> <li>5. Development of new drugs</li> <li>6. APIs, excipients, intermediates, and dosage forms of the aforementioned products.</li> <li>7. Medicine manufacture technology and service.</li> <li>8. Import and export trade related to the aforementioned products.]</li> </ol>	<p>Amended in response to the Change Registration Form.</p>
<p>Article 21: If there is profit for the year, the Company shall set aside no less than 3% thereof as remuneration to employees (<u>no less than 20% thereof shall be distributed as the remuneration to the entry-level employees</u>) and no more than 3% as</p>	<p>Article 21: If there is profit for the year, the Company shall set aside no less than 3% thereof as remuneration to employees and no more than 3% as remuneration to directors. However, the profit must first be used to cover the Company's cumulative loss, if any.</p>	<p>Amendment is made as per law.</p>

After amendment	Before amendment	Description
remuneration to directors. However, the profit must first be used to cover the Company's cumulative loss, if any.		
Article 25: (Omitted) The 23rd amendment was made on June 14, 2024. <u>The 24th amendment was made on June 13, 2025.</u>	Article 25: (Omitted) The 23rd amendment was made on June 14, 2024.	The date of amendment is added.

## Savior Lifetec Corporation Articles of Incorporation (Before)

### Chapter I General Provisions

- Article 1. The Company is duly incorporated in accordance with the rules of the Company Act on companies limited by shares and titled Savior Lifetec Corporation.
- Article 2. The Company's business lines are as follows:
1. C801010 Basic Chemical Industry.
  2. C801030 Precision Chemical Material Manufacturing.
  3. C802041 Manufacture of Drugs and Medicines.
  4. IG01010 Biotechnology Services.
  5. F108021 Wholesale of Western Pharmaceutical.
  6. F208021 Retail Sale of Western Pharmaceutical.
  7. F401010 International Trade.
- [Research, development, design, manufacture, and sale of the following products:
1. Carbapenem generics
  2. Injection generics
  3. controlled-release generics
  4. Development of new dosage forms
  5. Development of new drugs
  6. APIs, excipients, intermediates, and dosage forms of the aforementioned products.
  7. Medicine manufacture technology and service.
  8. Import and export trade related to the aforementioned products.]
- Article 3. The Company is headquartered in Southern Taiwan Science Park and may establish domestic or foreign branches subject to the approval of the Board of Directors.
- Article 4. To meet the requirements of the business and investment, the Company may provide others with endorsement/guarantee and loan funds to others subject to the approval of the Board of Directors. The endorsement/guarantee and loaning shall be conducted pursuant to laws, regulations, and relevant procedures of the Company.
- Article 4-1. To operate the business diversely and achieve synergy, the Company may invest in other business entities subject to the approval of the Board of Directors. The total investment amount is not subject to restriction of 40% of the paid up capital specified in Article 13 of the Company Act.

### Chapter II Shares

- Article 5. The Company has an authorized capital of NT\$3.5 billion in 350 million shares. Each share has a par value of NT\$10. The Board of Directors is authorized to issue the shares at different phases. 18 million shares of these shall be reserved for issuance of employee stock warrants.
- Article 6. The stocks of the Company are registered. They shall be numbered and signed by or affixed with the stamps of at least three directors. The stocks may be issued only after being authenticated by the competent authority or an issuance registration institution approved by the competent authority. After the shares of the Company are issued to the public, printed certificates are not needed for the issued shares. However, all issued shares shall be registered with the centralized depository institution. The same is applicable to other

securities.

Article 7. There shall be no change to the name of any shareholder or transfer of any share within 60 days before an annual general shareholders' meeting is convened or 30 days before an extraordinary shareholders' meeting is convened, or within 5 days before the record date on which the Company has decided to distribute dividends and bonuses or other benefits.

Article 8. After public offering, the Company shall manage its shares and related matters in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies promulgated by the competent authority.

### **Chapter III Shareholders' Meeting**

Article 9. The Company holds two types of shareholders' meetings:

1. Annual general meeting, which shall be convened within six (6) months after the end of a fiscal year.
2. Special shareholders' meeting, which may be held whenever necessary according to laws.

Article 10. Shareholders' meetings shall be held pursuant to the Company Act, the Securities and Exchange Act, and other laws and regulations promulgated by the competent authority.

Article 10-1. The Company's shareholders' meeting may be convened by video conference or via other methods as announced by the central competent authority. In case a shareholders' meeting is convened by video conference, the shareholders taking part in such meeting by video conference shall be deemed to have attended the meeting in person.

Article 11. Any shareholder who is unable to attend a shareholders' meeting for whatever reason may appoint a proxy to attend the meeting by presenting a signed or stamped letter of attorney printed by the Company and indicating the scope of the authorization. In addition to Article 177 of the Company Act, appointment of proxies to attend shareholders' meetings shall be subject to the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies.

Article 12. Except when otherwise provided by the Company Act, the resolution of a shareholders' meeting is passed when more than half of all outstanding shares are represented in the meeting and more than half of all voting rights represented during the meeting vote in favor. According to the regulations of the competent authority, shareholders of the Company may exercise voting rights in an electronic form. Any shareholder exercising voting rights in an electronic form shall be deemed as having attended the shareholders' meeting in person. Relevant matters shall be handled pursuant to laws and regulations.

Article 12-1. Shareholders are entitled to one vote for each share held, unless otherwise specified in laws and regulations.

Article 12-2. Resolutions adopted by a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed by or stamped with the seal of the chairperson. The meeting minutes shall be indicated with the year, month, date and venue of the meeting and the name of the chairperson, method of resolution, and key contents and results of the discussion. The meeting minutes shall be distributed to all shareholders within 20 days after the meeting.

The meeting minutes referred to in the previous paragraph may be distributed in the form of announcement.

The meeting minutes, attendance book bearing the signatures of the shareholders present at the meeting, and the power of attorney of the proxies shall be retained for a period specified in Article 183 of the Company Act.

## **Chapter IV Directors, Audit Committee and Managerial Officers**

- Article 13. The Company shall have 7 to 11 directors who shall be elected at the shareholders' meeting from a list of candidates under the candidate nomination system specified in Article 192-1 of the Company Act. Directors serve a term of three (3) years and may be re-elected for consecutive terms.
- The number of directors mentioned above shall include no fewer than 3 independent directors that represent no less than one-fifth of the board. Independent directors and directors are elected at the same time with elected seats counted separately. Professional competence, shareholdings, restrictions on concurrent positions, methods of nomination and other requirements of the independent directors shall be subject to relevant laws and regulations.
- When electing directors, the shareholders' meeting shall comply with Article 198 of the Company Act.
- The Company may take out directors liability insurance within the scope of their duties exercised during their term of office.
- Article 13-1. The Company has set up the Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed of all independent directors.
- Article 14. The Board of Directors shall meet at least quarterly. The Board shall convene with the cause of the session specified in the notice 7 days in advance to the acknowledgment of all directors. In emergency circumstances, however, a meeting of the Board of Directors may be convened whenever necessary.
- The meeting notice of the Board of Directors may be sent to directors by letter, e-mail, or fax.
- The Board of Directors meeting may be held in the form of teleconference and the directors participating in the teleconference shall be deemed attending the meeting in person.
- Article 15. The Chair shall be elected among Board members at a Board meeting with more than two-thirds of directors present and with the consent of more than half of all attending directors. In addition, a Vice Chair shall be elected from among the directors through the same procedures. The Chairperson represents the Company externally.
- Article 16. Except as otherwise specified by laws and regulations, a resolution is passed at a Board of Directors meeting when more than half of the total Board members are present at the meeting and more than half of attending directors vote in favor of the resolution.
- Article 17. The chairperson shall preside over Board of Directors' meetings, unless otherwise specified by laws and regulations. Where the chairperson is on leave or not able to perform their duties for any reasons,
- an acting chairperson shall be designated in accordance with Article 208 of the Company Act. Directors shall attend Board of Directors meetings in person. Any director who is unable to attend the meeting for whatever reasons may appoint any other director to act on his/her behalf by presenting a letter of attorney which indicates the scope of authorization.
- The proxy referred to in the preceding paragraph may be appointed for only one director.
- Article 18. The Board of Directors may set up functional committees as required by laws and regulations or by business operations. Professional competence of the committee members, implementation of their duties, and other relevant matters shall be subject to the regulations of the competent authority.
- Article 19. The Company shall have a number of managerial officers. Their appointment, discharge and

remuneration shall be subject to Article 29 of the Company Act.

Article 19-1. Remuneration to directors shall be determined based on directors' involvement in and contribution to the Company's operations and with reference to the peer level, and the Board of Directors shall be authorized to resolve the matter.

Article 19-2. Where one-third of the seats of directors are vacant, the Board of Directors shall convene an extraordinary shareholders' meeting within 60 days for by-election. Except for re-election of all the directors, the term of each new director shall be limited to the remaining term of his/her predecessor.

## **Chapter V Accounting**

Article 20. At the end of each fiscal year of the Company, the Board of Directors shall prepare the following statements and reports according to Article 228 of the Company Act and submit them to the shareholders' meeting for ratification:

1. The business report.
2. The financial statements.
3. The surplus earning distribution or loss off-setting proposals.

Article 21. If there is profit for the year, the Company shall set aside no less than 3% thereof as remuneration to employees and no more than 3% as remuneration to directors. However, the profit must first be used to cover the Company's cumulative loss, if any. Employee remuneration, as mentioned above, shall be paid in shares or cash to employees of affiliated companies that satisfy certain criteria in level and performance. The criteria shall be defined by the Board of Directors.

The report on remuneration to employees and directors shall be submitted to the shareholders' meeting.

Article 22. If the Company has a net profit at the year's final accounting, it shall first be used to pay the income tax and then a 10% contribution of the balance shall be made to the legal reserve, unless the legal reserve reaches the amount of the Company's paid-in capital, and provision/reversal of special reserves shall also be made pursuant to laws and regulations. The residual balance shall be added to undistributed earnings. The Board of Directors shall draft a motion for allocation of the residual balance and submit the same to a shareholders' meeting to resolve whether shareholder bonus shall be allocated.

According to the dividend policy, the Company shall set aside no less than 50% of the distributable earnings for allocation of shareholder bonus. However, shareholder bonus may not be distributed if the accumulated distributable earnings are less than 3% of the paid-in capital. The payment may be made in cash or shares and the dividend in cash shall not be less than 5% of the total dividend. If the earnings referred to in the preceding paragraph are distributed in the form of cash dividends, the Board of Directors shall be authorized to make a resolution and report to the shareholders' meeting.

Article 22-1. The Company may issue new shares or pay out cash from the legal reserve or capital surplus in accordance with Article 241 of the Company Act. If cash is paid out as referred to in the preceding paragraph, the Board of Directors shall be authorized to make a resolution and report to the shareholders' meeting.

## **Chapter VI Supplementary Provisions**

Article 23. Organizational regulations and working rules of the Company shall be established by the Board of Directors.

Article 24. Matters that are not addressed in the Articles of Incorporation are to be handled in

accordance with the Company Act and relevant laws and regulations.

Article 25. The Articles of Incorporation were instituted by all founders at the founders' meeting on January 27, 2004.

The 1st amendment was on February 14, 2004.

The 2nd amendment was on March 2, 2004.

The 3rd amendment was on September 22, 2004.

The 4th amendment was on January 27, 2005.

The 5th amendment was on June 1, 2005.

The 6th amendment was on May 3, 2006.

The 7th amendment was on September 20, 2006.

The 8th amendment was on June 15, 2007.

The 9th amendment was on August 31, 2007.

The 10th amendment was on May 30, 2008.

The 11th amendment was on August 7, 2008.

The 12th amendment was on June 10, 2009.

The 13th amendment was on June 10, 2009.

The 14th amendment was on June 24, 2010.

The 15th amendment was on June 29, 2011.

The 16th amendment was on November 29, 2011.

The 17th amendment was on June 8, 2012.

The 18th amendment was on May 3, 2013.

The 19th amendment was on June 20, 2016.

The 20th amendment was on June 13, 2017.

The 21st amendment was on June 5, 2020.

The 22nd amendment was made on June 1, 2022.

The 23rd amendment was made on June 14, 2024.

**Savior Lifetec Corporation**  
**Rules of Procedure for Shareholders' Meetings**

**Appendix 2**

**Article 1 Purpose:**

For the purpose of building a system for good governance of the shareholders' meeting of the Company, ensuring its sound supervisory functions and strengthening its management capability, this Rules of Procedure (hereinafter referred to as the "Rules") has been established in accordance with relevant provisions of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies".

**Article 2 Scope:**

Except as otherwise provided by law or the Articles of Incorporation, the procedure for shareholders' meetings of the Company shall be governed by these Rules.

**Article 3 Responsible units**

3.1. Executing unit: Shareholder service unit

3.2. Revision unit: Shareholder service unit

**Article 4 Convention of the shareholders' meeting and meeting notice**

Except as otherwise provided by law, the shareholders' meeting of the Company shall be convened by the Board of Directors.

Changes to the method of convening the shareholders' meeting shall be subject to a resolution by the Board of Directors and shall be made no later than before the notice of the shareholders' meeting is sent.

The Company shall prepare the shareholders' meeting notice, proxy form, related motions for ratification, motions for discussion, and proposals for the election or discharge of directors and other matters as well as their descriptions in electronic form and transmit them to the Market Observation Post System 30 days before an annual general shareholders' meeting or 15 days before an extraordinary shareholders' meeting. The Company shall prepare the meeting handbook and supplementary meeting materials in electronic form and transmit them to the Market Observation Post System 21 days before an annual general shareholders' meeting or 15 days before an extraordinary shareholders' meeting. However, if the Company's paid-in capital amounts to NT\$10 billion or more at the end of the most recent fiscal year or the total shareholding ratio of foreign capital and capital from China reaches 30% or more as per the shareholder register for the annual general shareholders' meeting held in the most recent fiscal year, the Company shall upload such electronic files 30 days before the annual general shareholders' meeting. Fifteen days before the Company convenes a shareholders' meeting, it shall prepare the shareholders' meeting handbook and supplementary materials and make them available for the shareholders to obtain and review at any time. In addition, the handbook shall be displayed at the Company and its stock affairs agency.

The Company shall provide said handbook and supplementary materials mentioned in the preceding paragraph to the shareholders on the day of the shareholders' meeting using the following methods:

- I. When a physical shareholders' meeting is convened, the materials shall be distributed on-site at the shareholders' meeting.
- II. When a physical shareholders' meeting is convened supplemented by a video conference, the materials shall be distributed on-site at the shareholders' meeting, and electronic files of the materials shall be uploaded to the video conference platform.
- III. When a shareholders' meeting is convened by video conference, electronic files of the materials shall be uploaded to the video conference platform.

The notice and public announcement shall indicate the reasons for convening the meeting. Any such notice may be given in an electronic form with the consent of the notice recipient.

The election or discharge of directors, amendment to the Articles of Incorporation, the dissolution, merger or division of the Company or the matters set forth in Paragraph 1, Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act, Article 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be included in the reasons for convening the meeting and may not be proposed in the form of an extempore motion.

Any shareholder who holds more than 1% of the total outstanding shares may submit in writing to the Company a proposal for any annual general meeting of shareholders. However, only one proposal shall be submitted and otherwise no proposal will be included in the meeting agenda. Besides, the Board of Directors may not include any proposal submitted by a shareholder meeting one of the requirements in Paragraph 4, Article 172-1 of the Company Act in the meeting agenda.

Prior to the date for suspension of transfer registration before an annual general meeting of shareholders is convened, the Company shall publicly announce that it will receive shareholder proposals, and the location and time period for receipt of such proposals. The time period for receipt of such proposals shall be at least 10 days.

A proposal submitted by any shareholder shall be limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. Any shareholder submitting a proposal shall attend the regular shareholders' meeting in person or by proxy and participate in the discussion of the proposal.

Prior to the date of notice of the shareholders' meeting, the Company shall inform any shareholder submitting a proposal of the result of processing of the proposal, and shall include in the meeting notice any proposal that meets the requirements of this Article. At the shareholders' meeting, the Board of Directors shall explain the reasons for exclusion of any shareholder proposal not included in the meeting agenda.

#### Article 5 Proxy and authorization

A shareholder may appoint a proxy to attend a shareholders' meeting by presenting a letter of attorney printed by the Company which indicates the scope of authorization.

A shareholder may issue one proxy and may only delegate one proxy. The proxy shall be served to the Company 5 days prior to the date scheduled for the shareholders' meeting. In case of double proxies, the proxy shall be entertained on the first-come first-served basis unless the preceding proxy is declared withdrawn.

After a proxy is served to the Company, if a shareholder decides to participate in the shareholders' meeting in person or to exercise voting rights in writing or through electronic means, he or she shall inform the Company in writing to withdraw the proxy 2 days prior to the date scheduled for the shareholders' meeting. In the event that such shareholder is overdue in withdrawing the notice, the voting rights exercised by the delegated proxy shall prevail.

After a proxy form is served to the Company, in the case that the shareholder intends to attend the shareholders' meeting by video conference, a written proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting. In the event that such shareholder is overdue in serving the notice, the voting power exercised by the authorized proxy at the meeting shall prevail.

#### Article 6 Principles for the location and time of the shareholders' meeting

The shareholders' meeting shall be held at the location where the Company is headquartered or a location convenient for the shareholders to attend the meeting and suitable for convening the meeting. The start time of the meeting shall be no earlier than 9 a.m. and no later than 3 p.m. The opinions of the independent directors shall be given full consideration regarding the location and time of the meeting.

When the Company convenes a shareholders' meeting by video conference, it is not subject to the provision on the venue in the preceding paragraph.

#### Article 7 Preparation of attendance book and other documents

The Company shall specify the shareholder, solicitor, and proxy (hereinafter referred to as "shareholders") registration time, registration location, and any other relevant matters in the shareholders' meeting notice.

Shareholders are required to check in for the shareholders' meeting thirty minutes prior to the time scheduled to start the meeting. The registration location shall be expressly marked and shall be adequately staffed to serve participating shareholders. When the shareholders' meeting is convened by video conference, the registration process shall begin on the video conference platform 30 minutes before the meeting commences. Shareholders who have completed the registration shall be deemed to have attended the shareholders' meeting in

person.

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

A sign-in book shall be prepared for the participating shareholders to sign. Participating shareholders may present a sign-in card instead of signing to prove their presence.

The Company shall provide any attending shareholder with a meeting handbook, the annual report, an attendance card, speaker's slips, voting slips and other meeting materials. Where there is an election of directors, ballots shall also be provided.

Where the government or any juristic person is a shareholder, it may be represented by more than one person at the shareholders' meeting. Any juristic person attending the shareholders' meeting as a proxy may only be represented by one person at the meeting.

If the shareholders' meeting is convened by video conference, shareholders who wish to attend by video conference should register with the Company two days prior to the shareholders' meeting.

If the shareholders' meeting is convened by video conference, the Company shall upload the meeting handbook, annual report, and other relevant materials to the video conference platform at least 30 minutes prior to the start of the meeting and continue to disclose them until the end of the meeting.

Article 7-1 (Matters to be included in the meeting notice when a shareholders' meeting is convened by video conference)

When the Company convenes a shareholders' meeting by video conference, the information below shall be stated in the meeting notice:

- I. Shareholders' methods of participating in the video conference and exercising their rights.
- II. The handling of obstacles to the video conference platform or to the participation in the video conference due to natural disasters, incidents, or other force majeure events shall include at least the following:
  - (1) The time and the date of the next meeting when the meeting needs to be postponed or resumed if such obstacles cannot be resolved.
  - (2) Shareholders who did not register to participate in the original shareholders' meeting by video conference may not participate in the meeting to be postponed or resumed.
  - (3) When a physical shareholders' meeting is convened supplemented by a video conference, if the video conference cannot continue, and the total number of shares in attendance at the physical shareholders' meeting reaches the number as required by law after the number of shares in attendance through the video conference is deducted, the shareholders' meeting shall continue. For shareholders participating by video conference, the number of their shares shall be included in the total number of shares in attendance, and they shall be deemed to abstain for all motions resolved at the shareholders' meeting.
  - (4) The handling method in the event that the resolution results of all motions have been announced, while extraordinary motions have not been resolved.
- III. When a shareholders' meeting is to be convened by video conference, appropriate alternatives for shareholders who have difficulty participating in the meeting by video conference shall be specified.

Article 8. Chairperson and non-voting attendees of the shareholders' meeting

Any shareholders' meeting convened by the Board of Directors shall be presided over by the Chairman. If the Chairman is on leave or unable to perform his/her duties for whatever reason, the Vice Chairman shall act on his/her behalf. In the absence of a Vice Chairman or where the Vice Chairman is also on leave or unable to perform his/her duties for whatever reason, the Chairman shall appoint one of the executive directors to act on his/her behalf. In the absence of any executive director, one of the directors shall be appointed to act on behalf of the Chairman. Where the Chairman fails to make such appointment, the executive directors or directors shall select one of them to act on behalf of the Chairman.

Where a director or executive director acts as the chairperson as mentioned in the preceding paragraph, such director shall only be the executive director or a director who has served with the Company for more than 6 months and has been well aware of the Company's financial standing and business operations. This same provision is applicable mutatis mutandis to an event where the chairperson is the representative of a juristic person director.

The Chairman shall preside over the shareholders' meeting convened by the Board of Directors in person. More than half of the directors with at least one independent director shall attend the meeting, and at least one of member from each functional committee shall act as the representative thereof at the meeting. Attendance shall be recorded in the meeting minutes.

Where a shareholders' meeting is convened by another convener beyond the Board of Directors, such meeting shall be chaired by that convener. In the event that there are two or more conveners, one shall be elected from among themselves to chair the meeting.

The Company may appoint retained attorney(s), certified public accountant(s) or relevant personnel to participate in a shareholders' meeting.

#### Article 9 Recording of the shareholders' meeting by audio or video

The Company shall, from the point of time when shareholders register for the meeting, document the registration process, meeting process, and voting and vote counting processes continuously by audio and video. The audio and video documentation 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 conclusion of the litigation.

If a shareholders' meeting is convened by video conference, the Company shall keep records of shareholders' registration, sign-in, questions raised, and voting and the Company's vote counting results and retain the records, while making a continuous and uninterrupted audio and video recording of the entire video conference.

The above-mentioned materials and audio and video recordings shall be properly kept by the Company during the period of its existence, and the audio and video recordings shall be provided to those who are entrusted to handle the video conference affairs for storage.

If a shareholders' meeting is convened by video conference, the Company is advised to make an audio and video recording of the back-end interface of the video conference platform.

#### Article 10 Counting of the shares present at the shareholders' meeting and convening of the meeting

Shares shall be the basis for the calculation of attendees at a shareholders' meeting. The number of shares in attendance shall be counted according to the shares indicated in the sign-in book or the sign-in cards handed in and the sign-in record on the video conferencing platform, added with the number of shares with voting rights that are exercised in writing or through electronic means.

The chair shall call the meeting to order at the appointed meeting time. However, when attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that there shall be no more than two such postponements, for a combined total of no more than one hour. If the attending shareholders after the second postponement do not represent at least one third of the total outstanding shares, the chair will announce adjournment of the meeting due to lack of quorum. If a shareholders' meeting is convened by video conference, the Company shall also declare the meeting adjourned on the video conference platform.

If the attending shareholders after the second postponement, while still not meeting the quorum, represent at least one third of the total outstanding shares, a tentative resolution may be adopted in accordance with Article 175, paragraph 1 of the Company Act and communicated to the shareholders to notify them that the meeting will be convened again within one month. If a shareholders' meeting is convened by video conference, shareholders who wish to attend by video conference shall re-register with the Company in accordance with Article 7.

If the attending shareholders before the end of the meeting already represent a majority of the total outstanding shares, the chair may re-propose the tentative resolution for voting at the meeting in accordance with Article 174 of the Company Act.

#### Article 11 Discussion of Proposals

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

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.

Pursuant to the agenda mentioned (including extraordinary motions) in the two preceding paragraphs, the chair shall not announce adjournment until the agenda is concluded unless duly resolved in the meeting. In the event that the chair breaches these Rules by unlawfully announcing adjournment, other members of the Board of Directors shall promptly help the shareholders present elect one person through a majority vote to continue chairing the meeting in accordance with the legal procedures.

The chair shall give sufficient opportunities for explanation and discussion of any proposal or any amendment or extraordinary motion submitted by a shareholder. If the chair determines that the proposal, amendment or motion can be put to a vote, they may end the discussion and submit the proposal, amendment or motion to a vote.

#### Article 12 Shareholders' speeches

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

- I. 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.
- II. Unless the chairperson gives consent, no shareholder may deliver his/her statement for more than twice on the same proposal, and each statement may not be delivered for more than five minutes. If the shareholder's statement violates this Rules or exceeds the scope of the proposal, the chairperson may stop the delivery of his/her statement.
- III. When a shareholder is delivering his/her statement, any other shareholder may not interrupt with his/her own statement without consent by both the chairperson and the shareholder delivering statement. The chairperson shall stop any such interruption.
- IV. When an institutional shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.
- V. After a present shareholder finishes speaking, the chairperson may respond either in person or through a relevant person designated.
- VI. If the shareholders' meeting is convened by video conference, the shareholders participating in said meeting by video conference may ask questions in text form on the video conference platform after the chair calls the meeting to order and before the chair adjourns the meeting. The number of questions raised for each proposal may not exceed two, and the questions may not exceed 200 words per question. The provisions of paragraphs 1 to 5 shall not apply.

If the question mentioned in the preceding subparagraph 6 is not in violation of the rules nor outside the scope of the proposal, it is advised to disclose the question on the video conference platform for everyone to see.

#### Article 13. Vote counting and recusal

Shares shall be the basis for calculating the votes at a shareholders' meeting.

- I. With respect to any resolution of a shareholders' meeting, the number of shares held by any shareholder with no voting rights shall not be calculated as part of number of the total outstanding shares.
- II. Where any shareholder has a stake in any proposal at the meeting, and where the interest of the Company is likely to be prejudiced as a result, that shareholder may not vote on the proposal and may not exercise voting rights on behalf of any other shareholder.
- III. The number of shares with which voting rights may not be exercised as specified in the preceding paragraph shall not be calculated as part of the voting rights represented by

the attending shareholders.

- IV. With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 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 14

Except as otherwise specified by laws and regulations, shareholders shall have one voting right for each share held, except for shareholders whose shares are restricted or who are deemed as having no voting rights under Article 179, paragraph 2 of the Company Act.

When the Company convenes a shareholders' meeting, voting rights shall be exercised through electronic means and may be exercised in writing. When voting rights are to be exercised in writing or through electronic means, such means of exercise shall be expressly provided in the notice of the shareholders' meeting. Any shareholder exercising voting rights in writing or through electronic means will be deemed as having attended the shareholders' meeting in person. but also deemed as having waived his/her rights with respect to the extempore motions and amendments to original proposals at that meeting; hence, such motions and proposals shall be avoided.

In the case of voting rights being exercised in writing or electronic means as mentioned in the preceding paragraph, the expression of intent shall be served to the Company 2 days prior to the date scheduled for the shareholders' meeting. In case of double expressions of intent, the one expressed first shall apply unless the preceding expression is declared withdrawn.

Where any shareholder who has exercised voting rights in writing or through electronic means intends to attend the shareholders' meeting in person or by video conference, the shareholder shall withdraw their previous intention to exercise voting rights in the same way in which they exercised their voting rights at least two days before the date of the shareholders' meeting. In the event that such shareholder is overdue in withdrawing the notice, the voting rights exercised in writing or through electronic means shall prevail. Where any shareholder who has exercised voting rights in writing or through electronic means has appointed a proxy to attend the shareholders' meeting through a letter of attorney, the voting rights exercised by the appointed proxy at the meeting shall prevail.

Except as otherwise provided in the Company Act and the Articles of Incorporation of the Company, a proposal shall be adopted by a majority of the voting rights represented by the attending shareholders. At the time of voting for each proposal, the chairperson or any person designated by him/her shall first announce the total number of voting rights represented by the attending shareholders. Voting shall be conducted on a case-by-case basis. The consent, opposition or abstention of the shareholders shall be uploaded to the Market Observation Post System on the same day of the shareholders' meeting after it ends.

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

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

Ballots for the voting or election process in a shareholders' meeting shall be counted in an open manner inside the venue, and the outcome shall be announced on-the-spot after the counting process is completed, including statistics for the voting rights which shall be entered into the written records.

When the Company convenes a shareholders' meeting by video conference, shareholders participating by video conference shall vote on various motions and elections on the video conference platform after the chair calls the meeting to order. They shall complete

the voting before the chair declares the voting closed, otherwise they shall be deemed to have waived their voting rights.

Where a shareholders' meeting is convened by video conference, the votes shall be counted at one time and the voting and election results shall be announced after the chair announces the end of the voting.

When the Company convenes a physical shareholders' meeting supplemented by a video conference, if shareholders who have registered to attend the shareholders' meeting by video conference in accordance with Article 7 intend to attend the physical shareholders' meeting in person, they shall rescind the registration in the same manner as the registration two days before the shareholders' meeting. In the event that such shareholder is overdue in rescinding the registration, they may only attend the shareholders' meeting by video conference.

Those who exercise their voting rights in writing or through electronic means without retracting their declaration of intention and participate in the shareholders' meeting by video conference may not exercise their voting rights on the original motions, propose amendments to the original motions, or exercise their voting rights for revised motions, except for extraordinary motions.

#### Article 15 Matters of Election

Where directors are elected in a shareholders' meeting, the election shall be duly conducted in accordance with relevant election guidelines defined by the Company. The outcome of the election, including the names of elected directors and the number of election powers so won by them, shall be announced on-the-spot.

Ballots for any election referred to in the preceding paragraph shall be sealed with the signatures of the vote monitors 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 recording shall be retained until conclusion of the litigation.

#### Article 16 Meeting minutes and matters to be signed

Resolutions adopted by a shareholders' meeting shall be recorded in the meeting minutes. Meeting minutes shall be signed by or stamped with the seal of the chairperson and distributed to all shareholders within 20 days after the conclusion of the meeting. Meeting minutes may be produced and distributed in an electronic form.

- I. The meeting minutes referred to in the preceding paragraph may be distributed by a public disclosure on the MOPS.
- II. Meeting minutes shall accurately record the year, month, date and venue of the meeting, the chairperson's name, the method of resolution, a summary of the meeting and the meeting results. Meeting minutes shall be retained permanently for the duration of the existence of the Company.

When a shareholders' meeting is convened by video conference, the minutes of the shareholders' meeting shall indicate the start and end time of the shareholders' meeting, the method of convening the meeting, the names of the chair and the meeting taker, as well as the handling method and the handling status when any natural disasters, accidents, or other force majeure events obstruct the video conference platform or the participation in the video conference, as well as the matters that shall be recorded in accordance with the preceding paragraph.

When a shareholders' meeting is convened by video conference, the Company shall proceed as per the preceding paragraph and shall specify the alternative measures provided to shareholders who have difficulty participating in the video conference in the minutes of the shareholders' meeting.

#### Article 17 Public announcement

On the day of the shareholders' meeting, the Company shall compile statistics of the number of shares solicited by solicitors, the number of shares represented by proxies, and the number of shares in attendance in writing or through electronic means in the prescribed format, and shall make an express disclosure of same at the venue of the shareholders' meeting. When a shareholders' meeting is convened by video conference, the Company shall upload the aforementioned information to the video conference platform at least 30 minutes

before the start of the meeting and continue to disclose it until the end of the meeting.

When the Company convenes a shareholders' meeting by video conference, when the chair calls the meeting to order, the total number of shares in attendance shall be disclosed on the video conference platform. The same shall apply if the total number of shares and voting rights in attendance are counted during the meeting.

If resolutions adopted by a shareholders' meeting include material information as provided by law or defined by the Taiwan Stock Exchange Corporation (or Taipei Exchange), the Company shall upload resolutions including such information to the Market Observation Post System within the specified time period.

Article 18. Maintenance of order at the venue

Any person managing the administrative affairs of a shareholders' meeting shall wear an identification badge or armband.

The chairperson may direct disciplinary officers (or security guards) to help maintain order at the meeting. A disciplinary officer or security guard shall wear an identification armband marked with "Discipline" while maintaining order at the meeting.

Where the shareholders' meeting venue has loudspeaker equipment, any shareholder speaking through any device other than the equipment provided by the Company may be stopped by the chairperson from doing so.

Where any shareholder violates these Rules and defies the chairperson's correction, obstructs the proceedings or refuses to heed calls to stop, the chairperson may direct disciplinary officers or security guards to escort the shareholder out of the meeting.

Article 19. Recession and Resumption of the Meeting

During the the process of the meeting, the chairperson may announce a break at any time deemed appropriate by him/her. In the event of force majeure, the chairperson may suspend the meeting and announce a time for resumption of the meeting depending on the circumstances.

- I. If the meeting venue is no longer available for continued use before all of the items (including extraordinary motions) on the meeting agenda have been completed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.
- II. A resolution may be adopted by the shareholders' meeting to delay or resume the meeting within 5 days pursuant to Article 182 of the Company Act.

Article 20. (Information disclosure on the video conference platform)

When a shareholders' meeting is convened by video conference, the Company shall immediately disclose the voting results and election results of various motions on the video conference platform in accordance with the regulations, and shall continue to disclose them for at least 15 minutes after the chair declares the meeting adjourned.

Article 21 (Location of the chairperson and the minute taker for shareholders' meetings convened by video conference)

When the Company convenes a shareholders' meeting by video conference, the chair and the minute taker shall be at the same location in Taiwan, and the chair shall disclose the address of the place when calling the meeting to order.

Article 22. (Handling of disconnection)

When a shareholders' meeting is convened by video conference, the Company may allow shareholders to perform a simple connection test before the meeting commences and provide relevant services immediately before and during the meeting to assist with any technical communication problems.

When a shareholders' meeting is convened by video conference the chair shall, when calling the meeting to order, announce that there is no need for postponement or resumption of the meeting as stipulated in Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies; and that the requirement on the date of the meeting postponed or resumed within five days due to any natural disasters, accidents, or other force majeure events that have obstructed the video conference platform or the participation in the video conference for more than 30 minutes under Article 182 of the Company Act shall not apply before the chair declares the meeting adjourned.

In the event of any incident in the preceding paragraph that causes the meeting to be postponed or resumed, shareholders who have not registered to participate in the original shareholders' meeting by video conference may not participate in the postponed or resumed meeting.

For meetings to be postponed or resumed under paragraph 2, shareholders who have registered to participate in the original shareholders' meeting by video conference and have completed the registration but fail to participate in said meeting, the number of shares in attendance and the voting rights and voting rights for elections exercised at the original shareholders' meeting shall be included in the total number of attending shareholders' shares, voting rights, and voting rights for elections at the postponed or resumed meeting.

When a shareholders' meeting is postponed or resumed in accordance with paragraph 2, the motions for which the voting and counting of votes have been completed and the voting results or the list of elected directors or supervisors have been announced do not need to be discussed or resolved again.

When the Company convenes a physical shareholders' meeting supplemented by a video conference, when the video conference cannot continue as per paragraph 2, if the total number of shares in attendance at the physical shareholders' meeting reaches the number as required by law after the number of shares in attendance through the video conference is deducted, the shareholders' meeting shall continue and there is no need to postpone or resume the meeting in accordance with paragraph 2.

When the meeting shall continue as in the preceding paragraph, for shareholders participating by video conference, the number of their shares shall be included in the total number of shares in attendance; however, they shall be deemed to abstain for all motions resolved at the shareholders' meeting.

When the Company postpones or resumes the meeting in accordance with paragraph 2, it shall handle the relevant matters in accordance with the provisions set forth in Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies, and relevant preparations shall be made as per the date of the original shareholders' meeting and the provisions of the article.

Based on the period under the second half of Article 12 and Article 13, paragraph 3 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall postpone or resume the shareholders' meeting at a date as per paragraph 2.

Article 23 (Handling of the digital divide)

When the Company convenes a shareholders' meeting by video conference, it shall provide appropriate alternatives to shareholders who have difficulty attending the shareholders' meeting by video conference.

Article 24. Effect and amendment

These Rules, and any amendments hereto, shall be implemented after adoption by shareholders' meetings.

Article 25 Supplementary provisions:

The Rules were established by the Board of Directors on November 19, 2010 and approved by a shareholders' meeting on June 29, 2011.

The first amendment was made by the Board of Directors on April 6, 2012 and approved by a shareholders' meeting on June 8, 2012.

The second amendment was made by the Board of Directors on March 15, 2013 and approved by a shareholders' meeting on May 3, 2013.

The third amendment was made by the Board of Directors on July 2, 2014 and March 30, 2015 and approved by a shareholders' meeting on June 29, 2015.

The 4th amendment was made by the Board of Directors on April 15, 2022, and approved by the shareholders' meeting on June 1, 2022.

## Savior Lifetec Corporation Directors' Shareholding

Title	Name	Shares held
Chairman	Concord Consulting Inc. Representative: Rebecca Lee	3,667,555
Director	SFS Venture Ltd. Representative: Chung Hsing-Yung	7,393,448
Director	SFS Venture Ltd. Representative: Chen Zheng	
Director	Min-Ju Investment Co., Ltd. Representative: Chen Yung-Fa	6,241,975
Director	Min-Ju Investment Co., Ltd. Representative: Hsieh Jung-Cheng	
Director	Fine Horse Investment Co., Ltd. Representative: Chou Chia-Chu	4,387,349
Independent Director	Chang Ryh-Yan	283,458
Independent Director	Lin Chih-Ming	0
Independent Director	Cheng Chin-Hua	0
<b>Total</b>		<b>21,973,785</b>

Note 1: Shareholdings of individual and all directors, as recorded in the shareholder register, up to the date for suspension of transfer registration for the 2024 annual general meeting of shareholders (April 15, 2025) are listed above. The Company has issued 317,399,107 shares.

Note 2: The minimum shares that all the directors of the Company hold in aggregate shall be 12,695,964 according to Article 2 of "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies". The Company set up the Audit Committee and thus the minimum shares to be held by supervisors is not applicable.

**Impact of Allocation of Bonus Shares on the Company's Operating Performance, Earnings per Share, and Return on Equity: N/A**

The Company did not issue stock dividends this year, so this is not applicable.

**Thank you for attending the annual general  
meeting of shareholders!**

**Please give your feedback at any time!**