BIONIME CORPORATION

2026 Annual General Shareholders' Meeting

Handbook

Stock code：*4737*

Date：June 26, 2026 (Friday)

Place：No.100, Sec. 2, Daqing St., South Dist., Taichung, Taiwan

Shareholders' meeting will be held by means of：

Physical shareholders' meeting.

BIONIME

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Bionime Corporation

Agenda of 2026 Annual Shareholders' Meeting

Time：9:00 a.m., June 26, 2026 (Friday)

Place: No.100, Sec. 2, Daqing St., South Dist., Taichung, Taiwan

Type of shareholders' meeting: Physical shareholders' meeting.

1. Call meeting to Order (Report attendance of shareholders' shares)
2. Chairperson Remarks
3. Report Matters
   (1) Business Report of 2025
   (2) Audit Committee Review Report of 2025
   (3) Report on Directors' Remuneration in 2025
   (4) Report on the Implementation Status of the 2025 Cash Capital Increase Operational Improvement Plan
4. Acknowledged Matters
   (1) Business Report and Financial Statements of 2025
   (2) Adoption of the Proposal for 2025 Deficit Compensation
5. Discussion Matters
   (1) Proposal of Release the Prohibition on Director from Participation in Competitive Business
6. Extemporary Motions
7. Adjournment

Report Matters

(1). Business Report of 2025.

Explanation: Please refer to pages 4-10(Attachment 1).

(2). The Audit Committee Review Report of 2025.

Explanation: Please refer to page 11(Attachment 2).

(3). Report on Directors' Remuneration in 2025.

Explanation: Remuneration to the Company's directors is paid in accordance with the Company's "Articles of Incorporation" and the Company's "Regulations Governing Payment of Remuneration of Directors and Functional Committees". For related policies, individual remuneration details, and amounts, please refer to pages 12-14 (Attachment 3).

(4). Report on the Implementation Status of the 2025 Cash Capital Increase Operational Improvement Plan.

Explanation: The Implementation Status of the 2025 Cash Capital Increase Operational Improvement Plan, please refer to pages 15-16 (Attachment 4).

Acknowledged Matters

(1). Adoption of the 2025 Business Report and Financial Statements (Proposed by the Board of Directors)

Explanation: 1. The Company's standalone and consolidated financial statements for 2025 have been audited by independent auditors, Yen-Hui Chen and Shih-Hua Kuo, CPAs of KPMG Taiwan. The financial statements, together with the Business Report, have been reviewed by the Audit Committee, and a review report has been duly issued.

2. The Business Report for 2025, the Independent Auditor's Report, and the aforementioned financial statements are attached on pages 4–10(Attachment 1) and pages 17–32 (Attachment 5 and 6).

Resolution:

(2). Adoption of the Proposal for 2025 Deficit Compensation. (Proposed by the Board of Directors)

Explanation: Proposal for 2025 Deficit Compensation has been approved by the Board of Directors on March 11, 2026. Deficit Compensation Statement of 2025, please refer to page 33 (Attachment7).

Resolution:

Discussion Matters

Proposal: Proposal for Release of the Non-Compete Restrictions on Directors.(Proposed by the Board of Directors)

Explanation:1. Pursuant to Article 209 of the Company Act, "A director who engages in any act for himself or on behalf of another person that falls within the scope of the Company's business shall explain to the shareholders' meeting the essential contents of such act and obtain its approval."

2. It is proposed that the shareholders' meeting approve the release of the non-compete restrictions for Director Fan, Pu, thereby permitting him to engage in activities related to biotechnology, biomedical technology, biopharmaceuticals, and biotech industry advisory services with other companies, provided that such activities do not prejudice the interests of the Company.

3. The current positions held by the Director subject to the proposed release of non-compete restrictions are as follows:

Title	Name	Current Position
Director	Fan,Pu	• Vice President of Tonghua Dongbao Pharmaceutical Co., Ltd. •General Manager and Executive Director of Tianjin Runxin Enterprise Management Co., Ltd. •Designated Representative of the Executive Partner of Tianjin Runhe Enterprise Management Partnership. •Chairman of Benyuan Zhengyang Gene Technology Co., Ltd. •Director of Dongbao International (Hong Kong) Co., Ltd.

Resolution:

Extemporary Motions

【Attachment 1：Business Report of 2025 】

Business Report of 2025

1. 2025 Annual operating report

(1) 2025 Business result: (Unit: NT$ thousand)

Annual	2025	2024	Increase/Decrease
Net Operating Revenue	1,838,588	1,933,746	(95,158)
Gross Profit	627,810	768,383	(140,573)
Operating Expenses	825,166	923,570	(98,404)
Operating Income	(197,356)	(155,187)	(42,169)
Income after Tax	(179,320)	(125,999)	(53,321)

Note：Net operating revenue in 2025 decreased by 4.9% compared to 2024. Operating expenses decreased by 10.7% compared to 2024; overall, net loss after tax increased by 42.3% compared to 2024.

(2) The analysis of 2025 and 2024 financial structure and profitability:

Items \ Annual		2025	2024
Financial Structure	Debts ratio(%)	69.22	67.32
	Long Term Funds to Fixed Assets(%)	142.98	134.05
Profitability	Return on Assets(%)	-2.21	-1.37
	Return On Equity(%)	-9.84	-6.49
	Profit Margin(%)	-9.75	-6.51
	Earnings Per Share	-2.68	-1.90

Note：Strategic investments in automated production equipment and international clinical trial expenses for the CGM product have led to an increase in the debt ratio, impacting the company’s profitability.

(3) Budget implementation: The execution of budget is not disclosed, as the 2025 financial forecast was not publicly released.

(4) Status of research and development:

(a). The ratio of research and development expenses in net amount of revenue and the result of research and development in last 3 years

Annual / Items	2025	2024	2023
R&D Expenses	354,755	322,326	242,338
R&D Expenses to Net Operating Revenue ratio	19.3%	16.7%	13.8%

(b). Machine types expected to be developed in 2025:

A. Bionime has developed the next-generation GS765 blood glucose test strip for use with conventional Blood Glucose Monitoring (BGM) devices. The strip is not subject to interference from xylose and expands the measurement range to 10–900 mg/dL, providing greater competitive advantages in the tender market for professional healthcare settings.

B. Bionime's miniaturized Continuous Glucose Monitoring (CGM) devices. Following improvements to the manufacturing process and enhancements to CGM specifications, the warm-up time has been reduced from 2 hours to 1 hour, and the duration of use has been extended from 10 days to 15 days. Clinical trial reports were obtained in March and May 2025, respectively, and applications for medical device licenses in Taiwan and Europe were submitted in the same year.

C. Bionime has developed the next-generation receiver HR510, dedicated to CGM data display, and can be used with the iFree2 CGM. Developed on the Android platform, the receiver allows system maintenance to be synchronized with smartphones and supports Wi-Fi connectivity, enabling data to be uploaded and shared with family members, friends, and healthcare providers, thereby supporting family care and collaborative healthcare.

D. By the end of 2025, regarding CGM, we had applied for 501 Taiwanese and international patents in total. More than 317 patent applications have passed Taiwanese and international reviews and obtained patent certificates.

(c). Product technology development in 2026

A. The mainstream CGM products currently available on the market generally have a wear duration of 10–15 days. However, some competing products are being developed toward a wear duration of 21 days or even longer. Bionime will continue its R&D efforts to further enhance the specifications of its CGM products, including extending their wear duration and shelf life.

B. The values provided by CGM devices may be used by users, under the guidance of healthcare professionals, as a basis for insulin administration. CGM devices may also be used in combination with insulin pumps for blood glucose management. Bionime plans to collaborate with insulin pump companies in 2026 to develop related software and hardware to connect CGM devices with insulin pumps, thereby expanding market opportunities and increasing customer stickiness for CGM products.

C. To support the subsequent regulatory approval and shipment requirements for the iFree2 CGM, Bionime will develop corresponding automated equipment and intelligent control systems. Building on its existing automated equipment, the Company will continue to enhance and refine its production technologies to facilitate the smooth mass production of continuous glucose monitoring devices.

D. Bionime's CGM products enter the market, tests will be conducted to evaluate their effectiveness, collecting data on the level of improvement in users' HbA1c and TIR (Time in Range) after long-term wearing of Bionime's CGM device, thereby verifying the substantive benefits of CGM for users.

2. 2026 Business Plan

(1) Operating Strategies

(a). Create high-quality and affordable Continuous Glucose Monitoring (CGM) devices to make CGM accessible to those in need of them.

(b). Continue to advance the certification process for the iFree2 CGM products in key markets, including Taiwan, Europe, and Mainland China. Upon obtaining certifications, assist cooperation partners in each country in obtaining local sales certificates to expand sales channels.

(c). Keep enhancing the accuracy and long-term performance of CGM devices, and optimize the overall user experience by evaluating the effectiveness of users wearing CGM devices, thereby building market trust and brand competitiveness.

(d). In response to certification progress and order demand, replicate the automated modules of the CGM production line in phases to build production capacity in a step-by-step approach.

(e). Deepen cooperation with existing distributors of traditional blood glucose monitoring (BGM) products, leveraging years of established sales channels to promote and sell CGM products. At the same time, based on Bionime's core CGM technologies, expand cooperation with major international brand customers, establish long-term strategic partnerships, and enhance brand value and market share.

(f). Implement budget control, along with energy and supply chain management, to reduce operating costs and strengthen product pricing competitiveness and profitability.

(g). Incorporate ESG sustainability principles and environmental responsibility throughout the entire process from product R&D and design to mass production, transforming green value into corporate competitive advantages and achieving the goal of advancing both business growth and sustainable operations.

(2) Sales volume and estimations

The Company's estimated sales volume is based on the following conditions: sales performance in past years, references to the industrial environment, market demands, and considerations of the Company's production capacity and future requirements of customers. As for CGM, we must wait for the product to be launched before it can contribute to the revenue. As the CGM products obtained international certifications and sales licenses in various countries, the new product will officially enter international markets, injecting growth momentum into the Company and contributing to revenue.

(3) Production and sales policy

(a). Regular production and sales coordination meetings are held to align sales forecasts from the business side with capacity planning on the production side, thereby improving supply-demand matching efficiency and ensuring stable supply.

(b). Given the stringent quality requirements for key raw materials used in blood glucose monitoring products, the Company has established a backup supplier mechanism to reduce the risk of material shortages. In addition, for precious metal materials, the Company adopts strategic inventory management and procurement planning to address fluctuations in international prices and ensure a stable supply of materials.

(c). The Company makes capacity arrangements in response to changing circumstances. For BGM products, production schedules are adjusted appropriately based on sales forecasts. For CGM products, production capacity is built up in a step-by-step approach according to the progress of acquiring sales certification in each country.

(d). To improve inventory turnover, the Company conducts rolling demand forecasts for its top ten key raw materials and strengthens bargaining power and supply stability through long-term procurement contracts, thereby reducing the risk of inventory accumulation. At the same time, the Company regularly reviews inventories of finished goods that have not yet been shipped, enhances shipment and scheduling management, and shortens the holding period of finished goods.

(4) The Expected Development Strategy

(a). In response to the functional requirements of different markets, the Company continues to develop and refine its CGM products and obtain international sales certifications.

(b). Based on customer demand, following the grant of certifications in international markets, the Company will replicate automated machinery and intelligent control systems in phases, with the planning of establishing high-volume, high-efficiency automated production lines.

(c). The Company leverages its existing BGM distribution channels in various countries to promote CGM products. It will also establish strategic partnerships with major international brand customers to enhance brand value and expand market share.

(d). The Company is committed to implementing ESG-oriented sustainable operations. In recent years, it has successively obtained ISO 14064-1 greenhouse gas inventory verification and ISO 50001 energy management certification, and issued its first sustainability report in 2025. Looking forward, the Company plans to obtain additional international certifications, such as ISO 14067: Carbon footprint of products.

3. External competition environment, Legislation and the influence of Overall Management

(1) External competition environment

As national health insurance reimbursement policies become more relaxed and related laws and regulations continue to mature across countries, the penetration rate of CGM products has continued to rise, accelerating the erosion of the traditional BGM market. At present, the global market is dominated by three major international manufacturers—Abbott, Dexcom, and Medtronic—which together account for approximately 98% of the market share. As a result, market demand is becoming increasingly strong for third-party alternatives that offer both high accuracy and price competitiveness.

Bionime has independently developed its CGM technologies and established an intellectual property protection framework. The Company has filed more than 500 international patent applications and obtained 317 patent certificates, ranking as the world's fifth-largest company in terms of the number of CGM patents. Over the years, Bionime has conducted patent infringement comparison analyses of its CGM products in collaboration with several international customers. In addition to analyses performed by the internal teams of both parties, external international law firms were also entrusted with conducting patent infringement analyses of CGM products to ensure Freedom to Operate (FTO) and to sell under a low patent infringement risk.

Bionime is aiming to cut costs by establishing a highly automated production line.It plans to collaborate with established international BGM manufacturers and adopts a low-price strategy to jointly occupy the international CGM market. The goal is to make affordable CGM devices accessible to those in need of CGM.

(2) Legislation

The medical equipment industry is strictly regulated and controlled by laws. In each country, medical devices must be registered with the respective national food and drug administration before they can be sold in the market and used. The registration process for medical devices involves submitting relevant product information, including the name of the product, classification, specifications, usages, structure, performance, and testing reports. Bionime is committed to upholding the quality of its products and quality systems, and conducts regular verifications on various laws and regulations, as well as quality systems, so that it can be ensured that the products and quality management systems

meet all regulatory requirements.

With the rapid development of digital health and Software as a Medical Device (SaMD), software regulation has also become a key focus of global regulatory authorities. In addition to traditional safety and effectiveness requirements, legal requirements for personal data privacy and data security have become increasingly stringent across countries. Compliance capabilities in “data security” have therefore become as important as product performance, forming an indispensable core competency for medical device companies. Bionime has incorporated international personal data protection standards into its product development and internal control processes to ensure that its products continue to comply with the latest information security and privacy requirements in various countries, thereby providing users with safe and reliable digital health solutions.

(3) The influence of Overall Management

According to estimates by several market research institutions, the global CGM market is expected to exceed US$13 billion in 2025, with a compound annual growth rate (CAGR) of more than 15%. This continued expansion is driving strong growth in the blood glucose monitoring market, and Bionime’s CGM products are well aligned with this market demand trend.

While pursuing corporate growth and maximizing shareholder value, the Company also emphasizes environmental protection, social responsibility, and corporate governance (ESG). Bionime is committed to fulfilling its corporate responsibilities and striving for long-term sustainable operations.We would like to thank our Shareholders, for your persistent efforts in upholding the strategic goal of the company, and to the shareholders, for your supports and encouragements. Looking ahead, through augmented hard-work and competitiveness, we relish the sustainable prospect of our business playing the international leading role in the industry of medical measurement devices. We shall not fail your expectation and concern.

Best Regards.

Chairman and General Manager: Huang, Chun-Mu

Accounting Manager: Chen, Ya-Wen

【Attachment 2、The Audit Committee Review Report】

Bionime Corporation

The Audit Committee Review Report

Appropriate

The Board of Directors made the Company's 2025 business report, consolidated financial statements, parent company only financial statements and deficit compensation statement, among which the consolidated financial statements and the parent company only financial statements were certified by the accountants who are KPMG International Cooperative Chen,Yen-Hui and Kuo,Shyh-Huar and issued a verification report. The above-mentioned business report, financial statements and deficit compensation statement are approved by the Audit Committee, and it is considered that there is no disagreement, and in accordance with Article 219 of the Company Act made a report, please review it.

To

2026 Annual General Shareholders' Meeting of Bionime Corporation

Chairman of the audit committee：Zeng,Hui-Jin

March 11, 2026

【Attachment 3：Report on Directors' Remuneration in 2025】

Explanation：The remuneration received by the directors of our company, including the remuneration policy, individual remuneration details, amounts, and their correlation with operational performance, is as follows:

(1).Remuneration to the Company’s directors is paid in accordance with the Company's “Articles of Incorporation“ and the Company's “Regulations Governing Payment of Remuneration of Directors, Functional Committees“.

(a). Directors' remuneration: According to Article 28 of the Company's Articles of Incorporation, directors' remuneration is distributed based on the current year's profits, with no more than 3% of the annual profits. Submit to the Compensation Committee for review and the Board of Directors for resolution, and report to the Shareholders' Meeting.

(b). Attendance fees:

(i) Directors (including independent directors): each director is entitled to a fixed monthly attendance fee of NT$20,000.

(ii) Attendance at Board meetings: each director is entitled to an attendance fee of NT$10,000 per meeting, including attendance via video conference.

(iii) Attendance at shareholders’ meetings: each director is entitled to an attendance fee of NT$10,000 per meeting.

(iv) Attendance at functional committee meetings: no additional remuneration is provided to members of functional committees; however, attendance fees equivalent to those for Board meetings shall apply.

(c). The Company regularly conducts performance evaluations of directors in accordance with its “Regulations Governing Board Performance Evaluation.” In years in which earnings are available for distribution, directors’ remuneration is determined based on the Company’s operating performance and the results of directors’ performance evaluations. The results of performance evaluations and the distribution of directors’ remuneration are submitted to the Remuneration Committee and the Board of Directors for review and approval in accordance with the regulations. As the Company did not generate profits in 2025, although directors’ performance evaluations were conducted, no directors’ remuneration was distributed.

(2).Most Recent (2025) Traveling Expenses and Remuneration of the Directors

(Unit: NT$ thousand)

Title	Name	Directors Compensation								Ratio of Total Remuneration (A+B+C+D) to Net Income (%)		Relevant remuneration received by directors who are also employees								Ratio of total compensation (A+B+C+D+E+F+G) to net income (%)		Compensation paid from an invested company other than the company's subsidiary
		Base Compensation (A)		Severance Payment (B)		Directors Compensation (C)		Business Execution Expenses (D)				Salary, Bonuses and Allowances (E)		Severance Payment (F)		Employee Compensation (G)						
																The Company		All companies in the consolidated financial statement				
		The Company	All companies in the consolidated financial statement	The Company	All companies in the consolidated financial statement	The Company	All companies in the consolidated financial statement	The Company	All companies in the consolidated financial statement	The Company	All companies in the consolidated financial statement	The Company	All companies in the consolidated financial statement	The Company	All companies in the consolidated financial statement	Cash	Stock	Cash	Stock	The Company	All companies in the consolidated financial statement	
Chairman	Huang,Chun-Mu	0	0	0	0	0	0	320	320	320 -0.18%	320 -0.18%	3,099	3,099	0	0	0	0	0	0	3,419 -1.90%	3,419 -1.90%	None
Director	Hua Eng Wire & Cab Co., Ltd.	0	0	0	0	0	0	240	240	240 -0.13%	240 -0.13%	0	0	0	0	0	0	0	0	240 -0.13%	240 -0.13%	None
	Hua Eng Wire & Cab Co., Ltd. Representative: Liou,Xiu-Mei	0	0	0	0	0	0	50	50	50 -0.03%	50 -0.03%	0	0	0	0	0	0	0	0	50 -0.03%	50 -0.03%	None
Director	Tonghua Dongbao Pharmaceutical Co., Ltd.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	None

	Tonghua Dongbao Pharmaceutical Co., Ltd.Representative: Leng, Chun-Sheng (Dismissed on 2026/2/10)	0	0	0	0	0	0	310	310	310 -0.17%	310 -0.17%	0	0	0	0	0	0	0	0	310 -0.17%	310 -0.17%	None
	Tonghua Dongbao Pharmaceutical Co., Ltd. Representative : Fan,Pu (Appointed on 2026/2/10)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	None
	Tonghua Dongbao Pharmaceutical Co., Ltd. Representative : Zhang,Wen-Hai	0	0	0	0	0	0	310	310	310 -0.17%	310 -0.17%	0	0	0	0	0	0	0	0	310 -0.17%	310 -0.17%	None
Director	Yanben Investment Co.,Ltd.	0	0	0	0	0	0	310	310	310 -0.17%	310 -0.17%	0	0	0	0	0	0	0	0	310 -0.17%	310 -0.17%	None
	Yanben Investment Co.,Ltd. Representative：Liou,Ke-Chen	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	None
Independent director	Zeng,Hui-Jin	0	0	0	0	0	0	410	410	410 -0.23%	410 -0.23%	0	0	0	0	0	0	0	0	410 -0.23%	410 -0.23%	None
Independent director	Liu,Mei-An	0	0	0	0	0	0	410	410	410 -0.23%	410 -0.23%	0	0	0	0	0	0	0	0	410 -0.23%	410 -0.23%	None
Independent director	Chen,Rui-Xin	0	0	0	0	0	0	410	410	410 -0.23%	410 -0.23%	0	0	0	0	0	0	0	0	410 -0.23%	410 -0.23%	None
Independent director	Lai,Chun-Ling	0	0	0	0	0	0	410	410	410 -0.23%	410 -0.23%	0	0	0	0	0	0	0	0	410 -0.23%	410 -0.23%	None

【Attachment 4：The Implementation Status of the 2025 Cash Capital Increase Operational Improvement Plan】

I. In accordance with the explanation set forth in the letter Financial-Supervisory-Securities -Corporate No. 1140362352, issued by the Financial Supervisory Commission on November 28, 2025, the implementation status of the operational improvement plan shall be submitted to the Board of Directors on a quarterly basis for monitoring and control, and shall be reported to the shareholders' meeting.

II. The 2025 operating status and actual implementation of the operational improvement plan are described as follows:

Budget Performance (Unit: NT$ thousand)

2025				
Item	Actual	Forecast	Increase (Decrease)	Achievement Rate
Net Operating Revenue	1,838,588	1,771,625	66,963	104%
Operating cost	1,210,778	1,186,707	24,071	102%
Gross profit	627,810	584,918	42,892	107%
Operating expense	825,166	813,197	11,969	101%
Operating loss	(197,356)	(228,279)	30,923	86%
Non-Operating revenues and expenditures	(52,049)	(59,303)	7,254	88%
Net profit before tax	(249,405)	(287,582)	38,177	87%

Analysis and Explanation：

The Company compiled its operational improvement plan in mid-October 2025 and reviewed and revised its fourth-quarter operating status accordingly. Revenue for the first three quarters of 2025 was based on actual figures, while the fourth-quarter estimate was prudently prepared based on changes in market conditions and order intake at that time.

Although the actual operating results for 2025 did not meet the original annual budget target, the Company's actual full-year revenue reached the revenue target set forth in the operational improvement plan. This indicates that the Company adjusted the basis of its

estimates in a timely manner at year-end in response to market changes and implemented relevant operational measures accordingly. Afterward, the Company will continue to strengthen its market expansion and cost control mechanisms to enhance operating performance and the soundness of its financial structure.

(1) Net Operating Revenue

The 2025 revenue forecast was based on actual figures for the first three quarters, while the fourth-quarter estimate was adjusted based on market conditions and order intake. Accordingly, the Company's actual operating results for 2025 were in line with the targets set forth in the operational improvement plan.

(2) Gross profit

The selling prices of BGM products continued to decline amid a global shift from BGM to CGM, affecting profitability. In addition, as the CGM production process has not yet reached economies of scale, the gross margin of CGM products also affects the overall gross margin of BGM products.

(3) Operating expense

The increase in operating expenses was mainly attributable to international clinical expenses, the transfer of expenses in discontinued equipment R&D projects as research and development expenses, and continued investment in CGM product iterations.

(4) Non-Operating revenues and expenditures

This was mainly due to the recognition of impairment losses on machinery and equipment that cannot provide future benefits.

(5) Net profit before tax

Taking the above factors into account, the Company recorded a net loss before tax for the period. However, the extent of the loss narrowed compared with the original estimate, and the overall operational implementation status aligned with the operational improvement plan's planning direction.

【Attachment 5：Independent Audit Report and 2025 Consolidated Financial Statements】

Independent Auditors' Report

To the Board of Directors of Bionime Corporation

Opinion

We have audited the consolidated financial statements of Bionime Corporation (" the Company") and its subsidiaries ("the Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, the consolidated statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Auditor and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matter described below to be the key audit matters to be communicated in our report.

1. Revenue recognition

   The accounting principle of revenue recognition, refer to consolidated financial statements Note 4 (m); The explanation about revenue recognition, refer to consolidated financial statements Note 6 (u).

Description of key audit matters:

The Group' s revenues are derived from the sale of blood glucose meter and test strips to domestic and foreign clients. The Group' s sales are widely distributed across various regions and most of its clients are foreign customers, the timing of revenue recognition varies depending on the transaction terms with different clients. Therefore, as the financial reporting date approaches, there is a risk that certain revenues may not be recorded in the correct period.

Therefore, testing whether revenue was recognized in the correct period is one of our key audit matters.

How the matter was addressed in our audit

Our principal audit procedures included: testing the Group's efficacy on the design and operation of internal controls surrounding revenue, which includes confirming the terms in the sales contract to ensure the revenue is being recorded accurately; selecting the sales transaction before and after the balance sheet date on a sample basis, inspecting the related accounting documents, as well as evaluating whether the revenue is recorded in the appropriate period.

2. Assessment of Intangible Assets impairment

For the accounting principle of Intangible Assets-Patent and Development cost, assessment on accounting estimate and assumption uncertainty, and explanation of Intangible Assets assessment, please refer to Note 4 (k) "Intangible Assets", Note 5, and Note 6 (h), respectively.

Description of key audit matters:

Since the Group' s Intangible Assets- Patent and Development cost at fair value amounted to $906,700 thousand, the management assessed the impairment test based on the provisions of International Accounting Standards No. 36 "Impairment of Assets ". As the cash generating units determine the recoverable amount relating to future annual budget estimates, this subjective judgment is an accounting estimate with high estimation uncertainty. Therefore, the Group's intangible assets have been identified as one of our key audit matters.

How the matter was addressed in our audit:

Our principal audit procedures included:
We assessed the competence, capabilities, and objectivity of the external valuation specialists engaged by management, verified their qualifications, discussed their scope of work and reviewed engagement terms to ensure no limitations or impairments to their objectivity. We also evaluated the valuation methodologies applied in accordance with IFRS and industry practices; We reviewed the process and basis by which management estimated future operating cash flows, sales growth rates,
and profit margins of the respective cash-generating units to assess the reasonableness of key assumptions; With the assistance of internal valuation experts, we evaluated the valuation models and key assumptions used by management, including the discount rates, to assess the reasonableness of the underlying data.

Other Matter

The Company has prepared its parent-company-only-financial statements as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRIC, SIC, endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance (including the audit committee) are responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Yen-Hui Chen and Shyh-Huar, Kuo.

KPMG

Taipei, Taiwan (Republic of China)
March 11, 2026

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

BIONIME CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets	December 31, 2025 Amount	%	December 31, 2024 Amount	%
Current assets:				
Cash and cash equivalents (note 6 (a))	$ 423,124	8	321,227	6
Notes receivable, net (note 6 (c))	7,743	-	5,187	-
Trade receivables, net (note 6 (c))	520,639	10	656,800	12
Trade receivables-related parties, net (note 6 (c) and 7)	5,258	-	8,779	-
Other receivables (note 6 (d))	6,897	-	52,054	1
Inventories (note 6 (e))	456,406	8	571,144	10
Prepayments	64,392	1	73,453	1
Other current assets (note 6 (i))	14,771	-	24,191	-
Other current financial assets (note 6 (i) and 8)	61,886	1	61,363	1
	1,561,116	28	1,774,198	31
Non-current assets:				
Non-current financial assets at fair value through other comprehensive income (note 6 (b))	187,901	3	166,152	3
Property, plant and equipment (note 6 (f) and 8)	2,531,120	45	2,586,364	45
Right-of-use assets (note 6 (g))	6,102	-	10,033	-
Intangible assets (note 6 (h))	919,390	16	776,081	13
Deferred income tax assets (note 6 (q))	229,927	4	157,646	3
Prepayments for business facilities	243,082	4	277,986	5
Guarantee deposits paid	4,234	-	5,423	-
Defined benefit assets, net (note 6 (p))	2,642	-	2,642	-
Other non-current assets (note 6 (i))	18,886	-	24,746	-
	4,143,284	72	4,007,073	69
Total assets	**$ 5,704,400**	**100**	**5,781,271**	**100**

Liabilities and Equity	December 31, 2025 Amount	%	December 31, 2024 Amount	%
Current liabilities:				
Short-term borrowings (note 6 (k) and 8)	$ 473,662	8	867,540	15
Current contract liabilities (note 6 (u))	114,407	2	1,875	-
Short-term notes and bills payable (note 6 (j))	-	-	99,902	2
Notes payable	1,259	-	5	-
Trade payables	141,639	3	191,406	3
Other payables (note 6 (l))	502,983	9	494,554	9
Other payables - related parties (note 6 (l), (p) and 7)	224	-	224	-
Payable on machinery and equipment	9,734	-	20,259	-
Current income tax liabilities	8,855	-	4,901	-
Current lease liabilities (note 6 (o))	2,890	-	9,931	-
Other current liabilities, others (note 6 (m))	107,513	2	10,571	-
Long-term borrowings, current portion (note 6 (n) and 8)	715,142	13	609,830	11
	2,078,308	37	2,310,998	40
Non-Current liabilities:				
Long-term borrowings (note 6 (n) and 8)	1,863,431	32	1,578,190	27
Deferred income tax liabilities (note 6 (q))	937	-	1,449	-
Non-current lease liabilities (note 6 (o))	3,354	-	991	-
Guarantee deposits received	2,758	-	627	-
	1,870,480	32	1,581,257	27
Total liabilities	3,948,788	69	3,892,255	67
Equity attributable to owners of parent:(note 6 (r))				
Ordinary share	672,727	12	610,388	11
Advance receipts for share capital	597	-	1,792	-
Capital surplus	1,079,304	19	1,115,593	19
Retained earnings	(167,217)	(3)	13,060	-
Other equity	159,995	3	139,145	3
Total equity attributable to owners of parent:	1,745,406	31	1,879,978	33
Non-controlling interests	10,206	-	9,038	-
Total equity	1,755,612	31	1,889,016	33
Total liabilities and equity	**$ 5,704,400**	**100**	**5,781,271**	**100**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

BIONIME CORPORATION AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars, except for earnings per share)

	2025		2024	
	Amount	%	Amount	%
Net sales revenue (note 6 (u) and 7)	$ 1,838,588	100	1,933,746	100
Total operating costs (note 6 (e), (h), (p) and (v))	1,210,778	66	1,165,363	60
Gross profit from operations	627,810	34	768,383	40
Operating expenses (note 6 (h), (o), (p), (s), (v) and 7))				
Selling expenses	272,693	15	327,634	17
Administrative expenses	203,607	11	247,473	13
Research and development expenses	354,755	19	322,326	17
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS9 (note 6 (c) and (d))	(5,889)	-	26,137	1
	825,166	45	923,570	48
Net operating loss	(197,356)	(11)	(155,187)	(8)
Non-operating income and expenses (note 6 (w)) :				
Interest income	4,590	-	4,856	-
Other income	13,790	1	23,457	1
Other gains and losses	(5,527)	-	3,354	-
Finance costs (note 6 (o))	(64,902)	(4)	(62,191)	(3)
	(52,049)	(3)	(30,524)	(2)
Loss before income tax	(249,405)	(14)	(185,711)	(10)
Less: tax income (note 6 (q))	(70,085)	(4)	(59,712)	(3)
Loss	(179,320)	(10)	(125,999)	(7)
Other comprehensive income:				
Items that may not be reclassified subsequently to profit or loss				
Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	21,749	1	110,336	6
Components of other comprehensive income that will not be reclassified to profit or loss	21,749	1	110,336	6
Items that may be reclassified subsequently to profit or loss				
Exchange differences on translation of foreign financial statements	(336)	-	13,197	1
Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss (note 6 (q))	-	-	-	-
Components of other comprehensive income that will be reclassified to profit or loss	(336)	-	13,197	1
Other comprehensive income, net (after tax)	21,413	1	123,533	7
Comprehensive income	**$ (157,907)**	**(9)**	**(2,466)**	**-**
Loss attributable to:				
Owners of parent	$ (180,277)	(10)	(127,216)	(7)
Non-controlling interests	957	-	1,217	-
Loss	**$ (179,320)**	**(10)**	**(125,999)**	**(7)**
Comprehensive income attributable to:				
Owners of parent	$ (159,427)	(9)	(4,459)	-
Non-controlling interests	1,520	-	1,993	-
Comprehensive income	$ (157,907)	**(9)**	(2,466)	-
Basic per share (NT dollars) (note6 (t))				
Basic earnings per share	**$**	**(2.68)**		**(1.90)**
Diluted earnings per share	**$**	**(2.68)**		**(1.90)**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

BIONIME CORPORATION AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent													
	Share capital				Retained earnings				Other equity interest					
	Ordinary shares	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Balance on January 1, 2024	$ 608,202	6,550	614,752	1,208,821	136,125	3,513	6,433	146,071	(3,328)	19,716	16,388	1,986,032	7,170	1,993,202
Profit (loss) for the year ended December 31, 2024	-	-	-	-	-	-	(127,216)	(127,216)	-	-	-	(127,216)	1,217	(125,999)
Other comprehensive income for the year ended December 31, 2024	-	-	-	-	-	-	-	-	12,421	110,336	122,757	122,757	776	123,533
Comprehensive income for the year ended December 31, 2024	-	-	-	-	-	-	(127,216)	(127,216)	12,421	110,336	122,757	(4,459)	1,993	(2,466)
Appropriation and distribution of retained earnings:														
Legal reserve appropriated	-	-	-	-	615	-	(615)	-	-	-	-	-	-	-
Reversal of special reserve	-	-	-	-	-	(185)	185	-	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	-	-	(5,795)	(5,795)	-	-	-	(5,795)	-	(5,795)
Subsidiaries cash dividends on ordinary share	-	-	-	-	-	-	-	-	-	-	-	-	(125)	(125)
Employee stock options compensation costs	-	-	-	13,479	-	-	-	-	-	-	-	13,479	-	13,479
Employee stock options exercised	2,186	(11,687)	(9,501)	9,501	-	-	-	-	-	-	-	-	-	-
Advance receipts for share capital	-	6,929	6,929	-	-	-	-	-	-	-	-	6,929	-	6,929
Cash dividends of capital surplus	-	-	-	(116,208)	-	-	-	-	-	-	-	(116,208)	-	(116,208)
Balance at December 31, 2024	**$ 610,388**	**1,792**	**612,180**	**1,115,593**	**136,740**	**3,328**	**(127,008)**	**13,060**	**9,093**	**130,052**	**139,145**	**1,879,978**	**9,038**	**1,889,016**
Balance at January 1,2025	$ 610,388	1,792	612,180	1,115,593	136,740	3,328	(127,008)	13,060	9,093	130,052	139,145	1,879,978	9,038	1,889,016
Profit (loss) for the year ended December 31, 2025	-	-	-	-	-	-	(180,277)	(180,277)	-	-	-	(180,277)	957	(179,320)
Other comprehensive income for the year ended December 31, 2025	-	-	-	-	-	-	-	-	(899)	21,749	20,850	20,850	563	21,413
Comprehensive income for the year ended December 31, 2025	-	-	-	-	-	-	(180,277)	(180,277)	(899)	21,749	20,850	(159,427)	1,520	(157,907)
Appropriation and distribution of retained earnings:														
Reversal of special reserve	-	-	-	-	-	(3,328)	3,328	-	-	-	-	-	-	-
Legal reserve used to offset accumulated deficits	-	-	-	-	(123,680)	-	123,680	-	-	-	-	-	-	-
Capital increase through capitalization of capital surplus	61,077	-	61,077	(61,077)	-	-	-	-	-	-	-	-	-	-
Subsidiaries cash dividends on ordinary share	-	-	-	-	-	-	-	-	-	-	-	-	(352)	(352)
Employee stock options compensation costs	-	-	-	19,478	-	-	-	-	-	-	-	19,478	-	19,478
Employee stock options exercised	1,262	(6,572)	(5,310)	5,310	-	-	-	-	-	-	-	-	-	-
Advance receipts for share capital	-	5,377	5,377	-	-	-	-	-	-	-	-	5,377	-	5,377
Balance at December 31, 2025	**$ 672,727**	**597**	**673,324**	**1,079,304**	**13,060**	**-**	**(180,277)**	**(167,217)**	**8,194**	**151,801**	**159,995**	**1,745,406**	**10,206**	**1,755,612**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

BIONIME CORPORATION AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from (used in) operating activities:		
Loss before tax	$ (249,405)	(185,711)
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	164,300	166,049
Amortization expense	17,978	16,756
Expected credit (gain) loss	(5,889)	26,137
Interest expense	64,902	62,191
Interest income	(4,590)	(4,856)
Dividend income	(1,656)	(192)
Share-based payments transactions	19,478	13,479
Loss from disposal of property, plant and equipment	3,071	75
Prepayments for business facilities transferred to expenses	45,501	106
Impairment loss on property, plant and equipment	9,447	3,976
Total adjustments to reconcile profit	312,542	283,721
Changes in operating assets and liabilities:		
Changes in operating assets:		
Notes receivable	(2,556)	1,178
Trade receivables	144,040	(179,600)
Trade receivables due from related parties	3,521	1,922
Other receivables	43,167	(44,712)
Inventories	108,730	(79,885)
Other operating assets	24,341	58,114
	321,243	(242,983)
Changes in operating liabilities:		
Notes payable	1,254	(920)
Trade payables	(49,767)	43,721
Other payables	9,330	175,358
Other payables due from related parties	-	(294)
Other operating liabilities	209,474	4,374
	170,291	222,239
Total changes in operating assets and liabilities	491,534	(20,744)
Total adjustments	804,076	262,977
Cash inflow generated from operations	554,671	77,266
Interest received	4,590	4,856
Interest paid	(65,705)	(60,487)
Income taxes received (paid)	1,246	(2,105)
Net cash flows from (used in) operating activities	494,802	19,530
Cash flows from (used in) investing activities:		
Acquisition of property, plant and equipment	(36,974)	(68,493)
Proceeds from disposal of property, plant and equipment	-	9
Decrease (increase) in refundable deposits	1,189	(310)
Acquisition of intangible assets	(132,216)	(146,736)
Increase in other financial assets	(523)	(3,971)
Increase in prepayments for business facilities	(119,204)	(117,591)
Dividends received	1,656	192
Net cash flows from (used in) investing activities	(286,072)	(336,900)
Cash flows from (used in) financing activities:		
Increase in short-term borrowings	1,688,346	2,082,676
Decrease in short-term borrowings	(2,084,419)	(1,636,651)
Increase in short-term notes and bills payable	450,000	1,400,000
Decrease in short-term notes and bills payable	(550,000)	(1,400,000)
Proceeds from long-term borrowings	1,000,000	600,000
Repayments of long-term borrowings	(609,447)	(703,278)
Increase in guarantee deposits received	2,131	69
Payment of lease liabilities	(10,164)	(10,317)
Cash dividends paid	-	(122,003)
Proceeds from exercise of employee share options	5,377	6,929
Change in non-controlling interests	(352)	(125)
Net cash flows from (used in) financing activities	(108,528)	217,300
Effect of exchange rate changes on cash and cash equivalents	1,695	29,476
Net increase (decrease) in cash and cash equivalents	101,897	(70,594)
Cash and cash equivalents at beginning of period	321,227	391,821
Cash and cash equivalents at end of period	**$ 423,124**	**321,227**

See accompanying notes to consolidated financial statements.

【Attachment 6：Independent Auditors'Report and 2025 Parent Company Only Financial Statements】

Independent Auditors' Report

To the Board of Directors of Bionime Corporation:

Opinion

We have audited the financial statements of Bionime Corporation ("the Company"), which comprise the balance sheets as of December 31, 2025 and 2024, the statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statements Audit and Attestation Engagement of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Certified Public Accountants Code of Professional Ethics in Republic of China ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matter described below to be the key audit matters to be communicated in our report.

1. Revenue Recognition

   The accounting principle of revenue recognition, refer to financial statements Note 4 (m); The explanation about revenue recognition, refer to financial statements Note 6 (v).

Description of key audit matters:

The Company's revenues are derived from the sale of blood glucose meters and test strips to domestic and foreign clients. The Company' s sales are widely distributed across various regions and most of its clients are foreign customers, the timing of revenue recognition varies depending on the transaction terms with different clients. Therefore, as the financial reporting date approaches, there is a risk that certain revenues may not be recorded in the correct period.

Therefore, testing whether revenue was recognized in the correct period is one of our key audit matters.

How the matter was addressed in our audit

Our principal audit procedures included: testing the Company' s efficacy on the design and operation of internal controls surrounding revenue, which includes confirming the terms in the sales contract to ensure the revenue is being recorded accurately; selecting the sales transaction before and after the balance sheet date on a sample basis, inspecting the related accounting documents, as well as evaluating whether the revenue is recorded in the appropriate period.

2. Assessment of Intangible Assets impairment

For the accounting principle of Intangible Assets-Patent, assessment on accounting estimate and assumption uncertainty, and explanation of Intangible Assets assessment, please refer to Note 4 (k) "Intangible Assets", Note 5, and Note 6 (i), respectively.

Description of key audit matters:

Since the Company' s Intangible Assets- Patent at fair value amounted to $906,700 thousand, the management assessed the impairment test based on the provisions of International Accounting Standards No. 36 "Impairment of Assets". As the cash generating units determine the recoverable amount relating to future annual budget estimates, this subjective judgment is an accounting estimate with highly estimated uncertainty. Therefore, the Company's intangible assets have been identified as one of our key audit matters.

How the matter was addressed in our audit:

Our principal audit procedure included:
We assessed the competence, capabilities, and objectivity of the external valuation specialists engaged by management, verified their qualifications, discussed their scope of work and reviewed engagement terms to ensure no limitations or impairments to their objectivity. We also evaluated the valuation methodologies applied in accordance with IFRS and industry practices; We reviewed the process and basis by which management estimated future operating cash flows, sales growth rates, and profit margins of the respective cash-generating units to assess the reasonableness of key assumptions; With the assistance of internal valuation experts, we evaluated the valuation models and key assumptions used by management, including the discount rates, to assess the reasonableness of the underlying data.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance (including the audit committee) are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information on the investment in other entities accounted for using the equity method to express an opinion on this financial statement. We are responsible for the direction, supervision, and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Chen, Yen-Hui and Kuo, Shyh-Huar.

KPMG

Taipei, Taiwan (Republic of China)
March 11, 2026

Notes to Readers

The accompanying financial statements are intended only to present the statement of financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' audit report and the accompanying financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' audit report and financial statements, the Chinese version shall prevail.

(English Translation of Financial Statements and Report Originally Issued in Chinese)

BIONIME CORPORATION

Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets	December 31, 2025 Amount	%	December 31, 2024 Amount	%
Current assets:				
Cash and cash equivalents (note 6 (a))	$ 243,048	4	159,926	3
Notes receivable, net (note 6 (c))	7,743	-	5,187	-
Trade receivables, net (note 6 (c))	496,705	9	634,176	11
Trade receivables-related parties, net (note 6 (c) and 7)	34,503	1	36,068	1
Other receivables (note 6 (d))	4,562	-	50,715	1
Inventories (note 6 (e))	418,411	7	524,763	9
Prepayments	62,099	1	70,990	1
Other current assets (note 6 (j))	10,658	-	20,079	-
Other current financial assets (note 6 (j) and 8)	200	-	200	-
	1,277,929	22	1,502,104	26
Non-current assets:				
Non-current financial assets at fair value through other comprehensive income (note 6 (b))	187,901	3	166,152	3
Investments accounted for using equity method (note 6 (f))	288,025	5	275,947	5
Property, plant and equipment (note 6 (g) and 8)	2,522,635	45	2,577,874	45
Right-of-use assets (note 6 (h))	3,241	-	858	-
Intangible assets (note 6 (i))	919,251	16	775,915	13
Deferred income tax assets (note 6 (r))	229,927	4	157,646	3
Prepayments for business facilities	243,078	5	277,986	5
Guarantee deposits paid	2,498	-	3,252	-
Defined benefit asset, net (note 6 (q))	2,642	-	2,642	-
Other non-current assets (note 6 (j))	18,588	-	24,712	-
	4,417,786	78	4,262,984	74
Total assets	**$ 5,695,715**	**100**	**5,765,088**	**100**

Liabilities and Equity	December 31, 2025 Amount	%	December 31, 2024 Amount	%
Current liabilities:				
Short-term borrowings (note 6 (l) and 8)	$ 473,662	8	867,540	15
Current contract liabilities (note 6 (u))	114,190	2	1,752	2
Short-term notes and bills payable (note 6 (k))	-	-	99,902	2
Notes payable	1,259		5	
Trade payables	140,778	2	189,094	3
Trade payables-related parties (note 7)	-	-	42	-
Other payables (note 6 (m) and (q))	482,556	8	473,451	8
Other payables-related parties (note 6 (m) and 7)	30,010	1	29,823	1
Payables on machinery and equipment	9,734	-	20,259	-
Current income tax liabilities	6,514	-	6,514	-
Current lease liabilities (note 6 (p))	1,182	-	872	-
Other current liabilities (note 6 (n) and 7)	106,856	2	6,566	-
Long-term borrowings, current portion (note 6 (o) and 8)	715,142	13	609,830	11
	2,081,883	36	2,305,650	40
Non-Current liabilities:				
Long-term borrowings (note 6 (o) and 8)	1,863,431	33	1,578,190	27
Deferred income tax liabilities (note 6 (r))	724	-	1,266	-
Non-current lease liabilities (note 6 (p))	2,067	-	-	-
Guarantee deposits received	2,204	-	4	-
	1,868,426	33	1,579,460	27
Total liabilities	3,950,309	69	3,885,110	67
Equity (note 6 (s))				
Ordinary shares	672,727	12	610,388	11
Advance receipts for share capital	597	-	1,792	-
Capital surplus	1,079,304	19	1,115,593	19
Retained earnings	(167,217)	(3)	13,060	-
Other equity interest	159,995	3	139,145	3
Total equity	1,745,406	31	1,879,978	33
Total liabilities and equity	**$ 5,695,715**	**100**	**5,765,088**	**100**

See accompanying notes to financial statements.

(English Translation of Financial Statements and Report Originally Issued in Chinese)

BIONIME CORPORATION

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars, except for earnings per share)

	2025		2024	
	Amount	%	Amount	%
Net operating revenues (note 6 (v) and 7)	$ 1,703,050	100	1,771,792	100
Operating costs (note 6 (e), (i), (q), (w) and 7)	1,173,965	69	1,126,128	64
Gross profit from operations	529,085	31	645,664	36
Less:Net unrealized gains between affiliates	(1,887)	-	(7,532)	1
Gross profit from operations	530,972	31	653,196	37
Operating expenses (note 6 (i), (p), (q), (t), (w) and 7)):				
Selling expenses	223,066	13	275,069	16
Administrative expenses	167,047	10	207,166	12
Research and development expenses	354,770	21	322,326	18
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 (note 6 (3) and (4))	(5,889)	-	26,137	1
	738,994	44	830,698	47
Net operating Loss	(208,022)	(13)	(177,502)	(10)
Non-operating income and expenses (note 6 (x)):				
Interest income	1,560	-	1,412	-
Other income	13,378	1	23,804	1
Other gains and losses (note 6 (g))	(7,153)	-	5,475	-
Finance costs (note 6 (p))	(64,598)	(4)	(61,983)	(3)
Share of profit of associates accounted for using equity method	11,735	1	20,292	1
	(45,078)	(2)	(11,000)	(1)
Loss before income tax	(253,100)	(15)	(188,502)	(11)
Less: tax income (note 6 (r))	(72,823)	(4)	(61,286)	(4)
Loss	(180,277)	(11)	(127,216)	(7)
Other comprehensive income:				
Items that may not be reclassified subsequently to profit or loss				
Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	21,749	1	110,336	6
	21,749	1	110,336	6
Items that may be reclassified subsequently to profit or loss				
Exchange differences on translation of foreign financial statements	(899)	-	12,421	1
Less: income tax related to components of other comprehensive income that will be reclassified to profit or loss (note 6 (r))	-	-	-	-
Components of other comprehensive income that will be reclassified to profit or loss	(899)	-	12,421	1
Other comprehensive income (after tax)	20,850	1	122,757	7
Comprehensive income	**$ (159,427)**	**(10)**	**(4,459)**	**-**
Earnings per share (NT dollars) (note 6 (u))				
Basic earnings per share	**$ (2.68)**		**(1.90)**	
Diluted earnings per share	**$ (2.68)**		**(1.90)**	

See accompanying notes to financial statements.

(English Translation of Financial Statements and Report Originally Issued in Chinese)

BIONIME CORPORATION

Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Share capital				Retained earnings				Other equity interest			
	Ordinary shares	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Total equity
Balance at January 1, 2024	$ 608,202	6,550	614,752	1,208,821	136,125	3,513	6,433	146,071	(3,328)	19,716	16,388	1,986,032
Loss for the year ended December 31, 2024	-	-	-	-	-	-	(127,216)	(127,216)	-	-	-	(127,216)
Other comprehensive income for the year ended December 31, 2024	-	-	-	-	-	-	-	-	12,421	110,336	122,757	122,757
Comprehensive income for the year ended December 31,2024	-	-	-	-	-	-	(127,216)	(127,216)	12,421	110,336	122,757	(4,459)
Appropriation and distribution of retained earnings:												
Legal reserve	-	-	-	-	615	-	(615)	-	-	-	-	-
Reversal of special reserve	-	-	-	-	-	(185)	185	-	-	-	-	-
Cash dividends of ordinary shares	-	-	-	-	-	-	(5,795)	(5,795)	-	-	-	(5,795)
Employee stock options compensation costs	-	-	-	13,479	-	-	-	-	-	-	-	13,479
Employee stock options exercised	2,186	(11,687)	(9,501)	9,501	-	-	-	-	-	-	-	-
Advance receipts for share capital	-	6,929	6,929	-	-	-	-	-	-	-	-	6,929
Cash dividends of capital surplus	-	-	-	(116,208)	-	-	-	-	-	-	-	(116,208)
Balance on December 31, 2024	**$ 610,388**	**1,792**	**612,180**	**1,115,593**	**136,740**	**3,328**	**(127,008)**	**13,060**	**9,093**	**130,052**	**139,145**	**1,879,978**
Balance on January 1, 2025	$ 610,388	1,792	612,180	1,115,593	136,740	3,328	(127,008)	13,060	9,093	130,052	139,145	1,879,978
Loss for the year ended December 31, 2025	-	-	-	-	-	-	(180,277)	(180,277)	-	-	-	(180,277)
Other comprehensive income for the year ended December 31, 2025	-	-	-	-	-	-	-	-	(899)	21,749	20,850	20,850
Comprehensive income for the year months ended December 31, 2025	-	-	-	-	-	-	(180,277)	(180,277)	(899)	21,749	20,850	(159,427)
Appropriation and distribution of retained earnings:												
Reversal of special reserve	-	-	-	-	-	(3,328)	3,328	-	-	-	-	-
Legal reserve used to offset accumulated deficits	-	-	-	-	(123,680)	-	123,680	-	-	-	-	-
Capital increase through capitalization of capital surplus	61,077	-	61,077	(61,077)	-	-	-	-	-	-	-	-
Employee stock options compensation costs	-	-	-	19,478	-	-	-	-	-	-	-	19,478
Employee stock options exercised	1,262	(6,572)	(5,310)	5,310	-	-	-	-	-	-	-	-
Advance receipts for share capital	-	5,377	5,377	-	-	-	-	-	-	-	-	5,377
Balance on December 31, 2025	**$ 672,727**	**597**	**673,324**	**1,079,304**	**13,060**	**-**	**(180,277)**	**(167,217)**	**8,194**	**151,801**	**159,995**	**1,745,406**

See accompanying notes to financial statements.

(English Translation of Financial Statements and Report Originally Issued in Chinese)

BIONIME CORPORATION

Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from (used in) operating activities:		
Loss before tax	$ (253,100)	(188,502)
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	155,154	155,991
Amortization expense	17,952	16,742
Expected credit (gain) loss	(5,889)	26,137
Interest expense	64,598	61,983
Interest income	(1,560)	(1,412)
Dividend income	(1,656)	(192)
Share-based payments transactions	19,478	13,479
Share of profit of subsidiaries,associates and joint ventures accounted for using equity method	(11,735)	(20,292)
Loss on disposal of property, plant and equipment	3,068	-
Prepayments for business facilities transferred to expenses	45,501	106
Net unrealized gains between affiliates	(1,887)	(7,532)
Impairment loss on property, plant and equipment	9,447	3,976
Total adjustments to reconcile profit	292,471	248,986
Changes in operating assets and liabilities:		
Changes in operating assets:		
Notes receivable	(2,556)	1,178
Trade receivables	145,350	(180,509)
Trade receivables due from related parties	1,565	15,837
Other receivables	44,163	(44,737)
Other receivables due from related parties	-	108
Inventories	100,344	(87,276)
Other operating assets	24,436	58,098
Total changes in operating assets	313,302	(237,301)
Changes in operating liabilities:		
Notes payable	1,254	(920)
Trade payables	(48,316)	46,217
Trade payables due from related parties	(42)	42
Other payables	10,006	175,689
Other payables due from related parties	187	(625)
Other operating liabilities	212,728	3,807
Total changes in operating liabilities	175,817	224,210
Total changes in operating assets and liabilities	489,119	(13,091)
Total adjustments	781,590	235,895
Cash inflow generated from operations	528,490	47,393
Interest received	1,560	1,412
Interest paid	(65,401)	(61,479)
Net cash flows from (used in) operating activities	464,649	(12,674)
Cash flows from (used in) investing activities:		
Acquisition of property, plant and equipment	(36,167)	(68,232)
Decrease (increase) in refundable deposits	754	(178)
Acquisition of intangible assets	(132,216)	(146,672)
Increase in prepayments for business facilities	(119,200)	(117,592)
Dividends received	2,301	424
Net cash from (used in) investing activities	(284,528)	(332,250)
Cash flows from (used in) financing activities:		
Increase in short-term borrowings	1,688,346	2,082,676
Decrease in short-term borrowings	(2,084,419)	(1,636,651)
Increase in short-term notes and bills payable	450,000	1,400,000
Decrease in short-term notes and bills payable	(550,000)	(1,400,000)
Proceeds from long-term borrowings	1,000,000	600,000
Repayments of long-term borrowings	(609,447)	(703,278)
Increase in guarantee deposits received	2,200	-
Payment of lease liabilities	(1,251)	(1,272)
Cash dividends paid	-	(122,003)
Proceeds from exercise of employee stock options	5,377	6,929
Net cash flows from (used in) financing activities	(99,194)	226,401
Effect of exchange rate changes on cash and cash equivalents	2,195	16,642
Net increase (decrease) in cash and cash equivalents	83,122	(101,881)
Cash and cash equivalents at beginning of period	159,926	261,807
Cash and cash equivalents at end of period	**$ 243,048**	**159,926**

See accompanying notes to financial statements.

【Attachment 7：Deficit Compensation Statement】

Bionime Corporation

Deficit Compensation Statement

2025

(Unit: NTD$)

Items	Total
Beginning retained earning	0
Less：Net loss after tax	(180,277,329)
Deficit yet to be compensated – at the end	**(180,277,329)**
Items for compensating deficit：	
Legal reserve to offset accumulated deficits	13,059,429
Capital surplus – share premium to offset accumulated deficits	167,217,900
Unappropriated retained earnings	0
Notes:	

【Appendix 1：Article of Incorporation】

Bionime Corporation
Article of Incorporation

Chapter 1-General

Article 1: The company is organized in accordance with the provisions of the Company Law Co., Ltd. and is named Bionime Corporation, Ltd.

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

(1).F108031 Medical Equipment Wholesale Industry (limited to the Republic of China Industry Standard Classification 4565 Watches and Glasses Wholesale Industry, 4571 Pharmaceutical and Medical Supplies Wholesale Industry and 4649 other Machinery and Equipment Wholesale Industry) .

(2).IG01010 Biotechnology Service Industry (limited to the Republic of China Industry Standard Classification 7210 Natural and Engineering Science Research Service Industry).

(3).F113030 Precision Instrument Wholesale Industry (limited to the Republic of China Industry Standard Classification 4564 Household Photographic Equipment and Optical Products Wholesale Industry and 4649 other Machinery and Equipment Wholesale Industry).

(4).CF01011 Medical Equipment Manufacturing Industry (limited to the Republic of China Industry Standard Classification 2760 Radiation and Electronic Medical Equipment Manufacturing, 3321 Glasses Manufacturing and 3329 other Medical Equipment and Supplies Manufacturing).

(5).CC01101 Telecom Control RF Equipment Manufacturing (limited to the Republic of China Industry Standard Classification 2721 Telephone and Mobile Phone Manufacturing, 2729 Other Communication Equipment Manufacturing, 2751 Measurement, Navigation and Control Equipment Manufacturing and 2760 Radiation and Electronic Medical Equipment Manufacturing).

(6).F401021 Telecom Control RF Equipment Input Industry (limited to the Republic of China Industry Standard Classification 4642 Electronic Equipment and its Components Wholesale Industry).

(7).F399040 Retail business without a store (limited to the Republic of China's Industry Standard Classifications 4871 e-shopping and mail order industries, and other unclassified retailing without a store 4879; except for pharmacies, drug stores, chemist stores, or live animal retails).

(8).F203010 food&beverage retailing (limited to the Republic of China Industry Standard Classification 4711 Food and Beverage-based General Merchandise Retailing and 4729 Other Food and Beverage, Tobacco Products Retailing; Excluding Pharmacy, Drugstore or Retail Sale of Live Animals)

(9).CB01010 Mechanical Equipment Manufacturing (limited to the Republic of China Industry Standard Classification 2531 Boiler, Metal Tank, and Pressure Containers Manufacturing, 2911 Metallurgical Machinery Manufacturing, 2919 Other Metal Processing Machinery and Equipment Manufacturing, 2921 Agricultural and Forestry Machinery and Equipment Manufacturing, 2922 Mining and Construction Machinery and Equipment Manufacturing, 2923 Food, Beverage, and Tobacco Production Machinery and Equipment Manufacturing, 2924 Textile, Clothing, and Leather Production Machinery and Equipment Manufacturing 2925 Woodworking Machinery and Equipment Manufacturing, 2926 Chemical Processing Machinery and Equipment Manufacturing, excluding equipment and parts of Isotope Separation Machine, 2927 Rubber and Plastic Processing Machinery and Equipment Manufacturing, 2929 Other Unclassified Special-Purpose Machinery and Equipment Manufacturing, excluding the Production of Firearms and Weapons, Gun Repairs, Ammunitions, and Fire Controls, 2931 Engine and Turbine Manufacturing, excluding Hydraulic Turbines and Water Wheels with a power exceeding 10,000 kW and Reaction Engines (Except Turbojets), and 2935 Conveying Machinery and Equipment Manufacturing)

(10).CC01990 Other Electrical Engineering and Electronic Machinery Equipment Manufacturing (limited to the Republic of China Industry Standard Classification 2699 Other Unclassified Electronic Parts and Components Manufacturing, 2832 Wiring Equipment Manufacturing, 2929 Other Unclassified Special-Purpose Machinery and Equipment Manufacturing, and 2939 Other General-Purpose Machinery and Equipment Manufacturing, excluding the Production of Firearms and Weapons, Gun Repairs, Ammunitions, and Fire Control)

(11).F113010 Wholesale of Machinery (limited to the Republic of China Industry Standard Classification 4643 Wholesale of Agricultural and Industrial Machinery and Equipment)

(12).F113990 Wholesale of Other Machinery and Tools (limited to the Republic of China Industry Standard Classification 4649 Wholesale of Other Machinery and Tool)

(13).F119010 Wholesale of Electronic Materials (limited to the Republic of China Industry Standard Classification 4642 Wholesale of Electronic Equipment and Parts and Component)

(14).E604010 Machinery Installation (limited to the Republic of China Industry Standard Classification 3400 Repair and Installation of Industrial Machinery and Equipment)

(15).JE01010 Rental and Leasing (limited to the Republic of China Industry Standard Classification 7711 Rental and Leasing of Construction Machinery and Equipment, 7712 Rental and Leasing of Agricultural and Other Industrial Machinery and Equipment, 7713 Rental and Leasing of Office Machinery and Equipment, 7719 Rental and Leasing of Other Machinery and Equipment, excluding Rental and Leasing of Telecommunication Equipment, Medical Machinery and Equipment, and Electrical Equipment, 7729 Rental and Leasing of Other Transport Equipment, and 7731 Renting and Leasing of Sports and Recreational Goods)

Article 3: The Company may guarantee and transfer the investment externally depending on the needs of the business, and may be a limited liability shareholder of the company as determined by the Board of Directors. The total amount of the transferred investment shall be exempt from the paid-in capital of the company, unless provided limited 40 % by the law.

Article 4: The Company has a headquarter in Taichung. It may have a resolution of the Board of Directors to set up branches at home and abroad according to law if necessary.

Article 5: The announcement method of the Company shall be handled in accordance with Article 28 of the Company Law.

Chapter 2-Share

Article 6: The Company’s capital total amount is NT$1 billion, which is further divided into 100 million Shares, with the value per share NT$ 10, and the Board is authorized to issue shares in installments.

The first capital amount shall be retained in NT$ 90 million for the issuance of employee stock option vouchers, special stocks with warrants or company warrants with a total of NT$ 9 million, NT$ 10 per share, released separately. When the company's shares are legally purchased by the company, the Board of Directors is authorized to make regulations according to law.

The treasury stock purchased by the company may include controlled or dependent company employees who meet certain requirements. The company's employee warrants

may include controlled or dependent company's employees who meet certain requirements. The rights of new shares may include controlled or dependent company's employees who meet certain requirements. When the company issues new shares, the employees of the acquired shares may include controlled or dependent company's employees who meet certain requirements.

The requirements mentioned in the preceding section are authorized by the Board of Directors.

Article 7: The company's stock is registered in the name of the director. The representatives of directors signed or stamped and issued by the agency or its approved issuing and registration authority after the visa. It is exempted from printing stocks after the company publicly issues shares, but it should be registered with the centralized securities depository enterprise.

Article 8: After the public offering of shares by the Company, the share operations shall be handled in accordance with the "Guidelines for the Administration of Shares of Publicly Issued Stock Companies".

Article 9: Within 30 days before the regular meeting of shareholders, within 15 days before the temporary meeting, or within 5 days before the date on which the company decides to distribute dividends or other benefits, the transfer of shares shall be suspended. After the company publicly issues shares, the company shall stop the stock transfer within 30 days before the meeting of the shareholders' temporary meeting within 60 days before the meeting of the shareholders' meeting.

Chapter 3-Shareholders' Meeting

Article 10: Shareholders will be divided into ordinary and extraordinary session two kinds, regular session once, within six months after the end of the year, according to the law by the Board of Directors convened every accounting, convened in extraordinary session if necessary according to the law every year. The convening of the shareholders' meeting shall be notified in accordance with the Company Law, the Securities Exchange Law and the relevant laws and regulations promulgated by the securities authorities. The convening notice of the shareholders' meeting is approved by the shareholders and can be acquired electronically.

When the company's shareholders' meeting is held, it may be held by video conference or other methods announced by the central competent authority.

Article 11: Shareholders unable to attend the shareholders' meeting, may, in accordance with Article 177 of the Company Act, issued power of attorney, appoint proxies to attend. After the company's public offering of shares, it is handled in accordance with the "Public Issuance Company's Participation in the Shareholders' Meeting Using the Power of Attorney Rules".

Article 12: When the shareholders' meeting meets, the chairman of the Board of Directors shall be the chairman. When the chairman absence, the chairman shall appoint one of the directors. If not appointed, the directors shall act as one agent for each other. When the shareholders of the company are only one person of the legal person, the powers of the shareholders' meeting of the Company shall be exercised by the Board of Directors and the shareholders' meeting of this Articles shall not apply.

Article 13: Each shareholder of the company has one vote per share.

Article 14: The resolutions of the shareholders' meeting, except as otherwise provided for in the company law and related laws and regulations, shall be attended by the shareholders who represent more than half of the total number of issued shares in person or by proxy, with the consent of more than half of the voting rights of the shareholders.

Article 15: The resolutions of the shareholders' meeting shall be made into a deliberation, signed or sealed by the chairman, and the minutes shall be distributed to the shareholders within 20 days after the meeting. The minutes of the meeting shall record the year, month, day, place of the meeting, the name of the chairman, the method of resolution, the essentials of the proceedings and the results of the meeting, and shall be kept forever during the company's existence. The attendance letter of the shareholders and the power of attorney to attend the shareholders shall be kept for at least one year. However, the case filed by the shareholders in accordance with Article 189 of the Company Law shall be kept until the end of the lawsuit. The production and distribution of the previous proceedings can be announced.

Chapter 4 -Director and the audit committee

Article 16: The company has 7-9 directors , all of whom are elected by the shareholders' meeting. They are appointed for a term of 3 years and are eligible for re-election. After the election, the Board of Directors may decide to purchase liability insurance for the directors of the

company. After the company publicly issues shares, the total shareholding ratio of all directors shall be in accordance with the Company Law and the securities regulatory authority.

Article 16-1：The nomination system is used to the election of director (including independent director) , and the General meeting will elect from the candidate list.

About the number of independent directors in the above-mentioned directors shall not be less than two and shall not be less than 1/5 of the number of directors. The independent director shall adopt the nomination system for candidates and shall be independent by the shareholders' meeting. Elected from the list of candidates for directors. Nominated way elected means and other matters shall be handled relevant professional qualifications of independent directors, shareholders, part-time restrictions, recognized the independence of the pertinent regulations of the Securities Act and the provisions of the competent authority.

Article 16-2: After the company publicly issues shares, there shall be more than half of the seats between the directors. The directors shall not have one of the following relationships:

1. The spouse

2. Relatives within the second parent

Article 17: When the director's vacancy reaches 1/3, the Board of Directors shall convene a by-election of the shareholders' temporary meeting within the time limit prescribed by the law. The term of office is limited to the term of the original term.

Article 18: When the term of office of the directors expires and is not re-elected, he or she shall be extended to perform his duties until the election of the directors.

Article 19: Directors organize the Board of Directors, and the Board of Directors shall be represented by more than 2/3 of the directors and more than half of the directors, and one chairman shall be elected to perform all matters of the company in accordance with the resolutions of the laws, regulations, shareholders' meeting and the Board of Directors.

Article 20: The operating principle and other important matters, by resolution of the Board of Directors, in addition to each first Board of Directors convened in accordance with the Article 203 of the Company Law, the remaining convened by the chairman of the board

and served as chairman. When the duties cannot be performed, the directors shall appoint one of the directors to act as agents. If they are not appointed, the directors shall appoint each other to act on their behalf. The company convened the Board of Directors to notify the directors and supervisors in writing, electronically (e-mail) and by fax.

Article 21: In addition to the Company Law, a board meeting shall be attended by more than half of the directors, with the consent of more than half of the directors. If the director is unable to attend for any reason, he/she shall be issued with a power of attorney stating the scope of the convening of the convening and entrusting other directors to attend the Board of Directors, but only one person shall be entrusted by one person. When the Board of Directors meets, it is possible for the video conference to be held. The directors who attend the meeting by video are deemed to be present in person.

Article 22: The proceedings of the Board of Directors shall be made into a deliberation record, signed or sealed by the chairman, and within 20 days after the meeting, the proceedings shall be distributed to the directors, and the proceedings shall record the essentials of the proceedings and their results. The record and the letter of attorney of the attending director and the power of attorney of the attendance are kept in the company. The production and distribution of the previous proceedings can be made electronically.

Article 23: The company establishes an audit committee in accordance with Article 14-4 of the Securities and Exchange Act, composed of all independent directors. The number, term of office, powers, rules of procedure, and other matters of the audit committee shall be separately formulated in accordance with the relevant provisions of the " Public Issuance Company’s Regulations on the Exercise of Powers by the Audit Committee" and the organization rules of the audit committee.

Article 23-1: The company's directors and the directors' salary and other allowances for the implementation of the company's business, regardless of operating profit and loss, can be authorized by the Board of Directors to set standard payment.

Chapter 5-Managers and Staff

Article 24: The Company has a general manager and a number of managers. The appointment and dismissal of the company is carried out by the Board of Directors with a majority of the directors.

Article 25: The company may appoint a consultant and an important staff member through the Board of Directors in accordance with the resolutions stipulated in Article 24 of the statute.

Article 26: Other employees of the Company shall be appointed and removed by the general manager in accordance with internal operations.

Chapter 6-Final Account

Article 27: At the end of the accounting year, the Board of Directors shall prepare as follows:

1. Business report
2. Financial statements
3. The proposal of surplus distribution or loss compensation, etc., and other tables are submitted to the general meeting of shareholders for recognition in accordance with the law.

Article 28: The Company shall distribute the remuneration of the employees at a rate not less than 3% of the profitability of the current year and shall be paid by the directors at a rate not higher than 3% of the profitability of the current year, but the company still has accumulated losses. (At least 30% of the employee remuneration amount shall be allocated to frontline employees.) Should be remedied. The profitability of the current year referred to in the preceding paragraph refers to the pre-tax profit of the year minus the benefits before the employee's remuneration and the compensation of the directors.

The distribution of employee compensation and compensation of the directors shall be reported by the Board of Directors with a resolution of more than 2/3 of the directors and a majority of the directors' attendance and report to the shareholders' meeting. Employee compensation is available in stock or cash, and is distributed to employees of subordinate companies who meet certain requirements or the control of requirements. This requirement authorizes the Board of Directors to fix it.

Article 28-1: If the company's total annual final accounts have a surplus, it should first pay taxes, make up for accumulated losses, and increase 10% into legal reserve. However, when the legal reserve has reached the total capital of the company , not limited to this. And in accordance with the law or the competent authority to provide or revolve special reserve, if there is still surplus, the balance of the accumulated undistributed surplus,

the Board of Directors intends to have a distribution proposal , in the case of the issuance of new shares, which will be dispatched after the resolution of the shareholders' meeting.

In accordance with the Article 240, Section 5 of the Company Law, the Company authorizes the Board of Directors to attend more than 2/3 of the directors and the resolution of more than half of the directors, and shall distribute dividends and bonus or the Article 241, Section 1 of the Company Law, all or part of the legal reserve and capital reserve shall be paid in cash and reported to the shareholders' meeting.

The company's dividend policy will allocate the retained earnings to shareholders in the form of stock and cash dividends based on the company's future capital expenditure budget and capital demand. The cash dividend ratio shall not be less than 5% of the total dividends of the shareholders.

Article 28-2: After the company publicly issues shares, if there is a plan to revoke the public offering, it shall report to the shareholders meeting in 2/3 to pass the resolution, and will not change during the period of the cabinet and during the listing period.

Chapter 7-Supplementary Articles

Article 29: The company's organization procedures and rules of procedure shall be determined by the Board of Directors.

Article 30: Items not covered by the Articles of Association shall be handled in accordance with the Company Law and other laws and regulations.

Article 31: This Articles of Incorporation was drawn up on March 26, 2003.

First amendment was effected on May 20, 2003.

Second amendment was effected on November 5, 2003.

Third amendment was effected on June 30, 2004.

Fourth amendment was effected on February 21, 2005.

Fifth amendment was effected on March 10, 2005.

Sixth amendment was effected on March 16, 2006.

Seventh amendment was effected on June 29, 2007.

Eighth amendment was effected on October 17, 2007.

Ninth amendment was effected on June 30, 2009.

Tenth amendment was effected on March 25, 2010.

Eleventh amendment was effected on June 9, 2011.

Twelfth amendment was effected on June 28, 2013.

Thirteenth amendment was effected on February 7, 2014.

Fourteenth amendment was effected on February 5, 2016.

Fifteenth amendment was effected on June 20, 2019.

Sixteenth amendment was effected on June 30, 2020.

Seventeenth amendment was effected on June 24, 2021.

Eighteenth amendment was effected on June 22, 2022.

Nineteenth amendment was effected on June 28, 2023.

Twentieth amendment was effected on June 17, 2025.

【Appendix 2：Rules of Procedure for Shareholders Meetings】

Bionime Corporation
Rules of Procedure for Shareholders Meetings

Article 1: In order to establish a good shareholder governance system, improve supervision functions and strengthen management functions of the Company, these rules are formulated to be followed.

Article 2: The rules of procedure of the shareholders' meeting of the Company shall be in accordance with these rules, unless provided by laws or regulations.

Article 3: The shareholders' meeting is divided into two types: regular meetings and temporary meetings. The regular meeting shall be convened at least once a year and shall be convened within 6 months after the end of each fiscal year. The Board of Directors shall convene in accordance with Article172 of the Company Law.

Article 4: The Company shall stop the transfer of shares within 30 days before the meeting of the shareholders' general meeting within 60 days before the meeting of the shareholders' meeting.

Article 5:：Unless otherwise stipulated by laws and regulations, the shareholders' meeting of the company shall be convened by the board of directors.

Changes to the method of convening the shareholders' meeting of the Company shall be subject to a resolution of the board of directors and shall be made no later than before the notice of the shareholders' meeting is dispatched.

The Company shall, 30 days before the general shareholders' meeting or 15 days before the temporary shareholders' meeting, make electronic files of the notices of shareholders' meetings, proxy papers, the reasons and explanations for various proposals such as approval proposals, discussion proposals, election or dismissal of directors, etc., and send them to the Public Information Observatory. Additionally, twenty-one days before the general shareholders' meeting or fifteen days before the temporary shareholders' meeting, the shareholders' meeting procedure manual and meeting supplementary materials shall be prepared and electronically sent to the Public Information Observatory. However, if the company's paid-in capital at the end of the most recent fiscal year is NT$10 billion or more, or the company holds a general meeting

of shareholders in the most recent fiscal year, and the total shareholding ratio of foreign and mainland capital recorded in the shareholder register is over 30%. , the transmission of the pre-opened electronic files shall be completed 30 days before the general shareholders' meeting. Fifteen days before the shareholders' meeting, prepare the current shareholders' meeting procedure manual and meeting supplementary materials for shareholders to read, and display them in the company and the professional stock agency appointed by the company.

For the procedure manual and meeting supplementary materials mentioned in the preceding paragraph, the company shall provide shareholders with references in the following ways on the day of the shareholders' meeting:

1. When a physical shareholders meeting is held, it shall be distributed on the spot of the shareholders meeting.
2. When holding a video-assisted shareholders' meeting, it shall be distributed on the spot of the shareholders' meeting and sent to the video-conferencing platform.
3. When holding a video conference shareholders' meeting, the electronic file shall be sent to the video conference platform.

The notice and announcement shall state the cause of the convening; the notice may be acquired electronically by the counterparty.

Appointment or dismissal of directors, change the constitution, capital reduction, application to stop public offering, approval of Director to engage in competitive activities, New Shares from Earnings dissolution, New Shares from Reserve Capital, merge, division or section 185 of the Companies Act. matters should be convened in the subject Listed, may not be proposed by a temporary motion.

The mater of General Meeting of all directors are re-elected should be convened in the subject Listed, may not be proposed by a temporary motion or other method of changing the date.

Shareholders holding more than one percent of the total number of issued shares were able to file a standing meeting of shareholders with the company in writing. However, if the one of the proposals exceeds one, it is not included in the proposal. If the shareholder’s proposal including in 172 of the Companies Act then it is not included in the proposal.

If the proposal would boost company public welfare or social responsibilities, the BOD

still could be including in the proposal. Procedurally, it shall be limited to one item in accordance with the relevant provisions of Article 172-1 of the Company Law, and any proposal with more than one item shall not be included in the proposal.
Prior to the restricted period for share transfer registration before the convention of a regular shareholders' meeting, the Company shall make a public announcement of the place and the period for shareholders to submit proposals at the upcoming shareholders' meeting by letter or email.

The proposal proposed by the shareholders is limited to 300 words. Those who exceed 300 words will not be included in the proposal; the shareholders of the proposal should attend the shareholders' meeting in person or authorized others and participate in the discussion of the proposal. The Company shall notify the proposal shareholders of the results of the processing before the date of the notice of the meeting of the shareholders' meeting, and shall include the resolutions stipulated in this Article in the notice of the meeting. For shareholders' proposals that are not included in the proposal, the Board of Directors shall explain the reasons for not being included in the shareholders' meeting.

Article 6: The place where the shareholders' meeting is convened shall be at the place where the company is located or where the convenience shareholders are present and suitable for the meeting of the shareholders' meeting. The meeting shall start no earlier than 9 am or later than 3 pm. When setting up an independent director, the company should fully consider the opinions of independent directors at the place and time of the meeting.

When the company convenes a video-conference shareholders' meeting, it is not subject to the restriction on the venue of the preceding paragraph.

Article 6-1 (Convening a video conference of the shareholders' meeting, and matters to be included in the convening notice)

When the company holds a video conference of the shareholders' meeting, the following matters shall be stated in the notice of convening the shareholders' meeting:

1. Methods for shareholders to participate in video conferences and exercise their rights.

2. The handling of obstacles to the video conference platform or participation in video conferences due to natural disasters, incidents, or other force majeure events, including at least the following:

(1) The time at which the pre-occurrence obstacle persists and cannot be eliminated and the meeting needs to be postponed or resumed, and the date when the meeting needs to be postponed or resumed.

(2) Shareholders who have not registered to participate in the original shareholders meeting by video conferencing shall not participate in the extension or continuation of the meeting.

(3) If a video-assisted shareholders meeting cannot be continued, after deducting the number of shares attending the shareholders meeting by video, the total number of shares attending the shareholders meeting reaches the statutory quota for the shareholders' meeting, the number of shares attended shall be included in the total number of shares of shareholders present, and all resolutions of the shareholders' meeting shall be deemed as abstentions.

(4) The handling method in the event that all the motions have been announced, but no provisional motion has been made.

3. Convene a video-conference shareholders' meeting, and specify appropriate alternatives for shareholders who have difficulty participating in shareholders' meetings by video conference.

Article 7: Shareholders may issue a power of attorney issued by the company at each shareholder meeting, stating the scope of authorization, entrusting an agent, and attending the shareholders' meeting. A shareholder who issues a power of attorney and is limited to one person shall be served on the company 5 days before the meeting of the shareholders' meeting. When the power of attorney is repeated, the first person to serve shall prevail. However, the declarant is not included in the statement.

After the power of attorney is delivered to the company, the shareholders who wish to attend the shareholders' meeting by video conferencing shall notify the company in writing of the cancellation of the entrustment 2 days before the meeting of the shareholders' meeting; Overdue revocation shall be subject to the voting rights exercised by the proxy in attendance.

After the power of attorney is delivered to the company, the shareholders who wish to a ttend the shareholders' meeting in person or wish to exercise their voting rights in writing or electronically shall notify the company in writing of the cancellation of the

entrustment 2 days before the meeting of the shareholders' meeting; The voting right of the person attending the exercise shall prevail.

Article 8: The company shall state in the meeting notice the time and place of the registration of the accepting shareholders, solicitors, and entrusted agents (hereinafter referred to as shareholders), as well as other matters that should be noted.

The time for accepting shareholders' registration in the preceding paragraph shall be made at least 30 minutes before the start of the meeting; the registration office shall be clearly marked, and appropriate and competent personnel shall be assigned to handle it; the video conference of the shareholders' meeting shall be held 30 minutes before the start of the meeting by video The meeting platform accepts registration, and shareholders who complete the registration are deemed to have attended the shareholders meeting in person.

The company shall set up a signature book for the attending agent (below refer to shareholder) entrusted by the shareholder or the shareholder to sign in, or the attending shareholder shall pay the sign-in card to sign on behalf of the shareholder. The company shall deliver the meeting agenda, annual reports, attendance certificates, speeches, votes and other meeting materials to the shareholders attending the shareholders' meeting, those who elect the directors shall be accompanied by an election ticket.

Shareholders shall attend the shareholders' meeting with attendance card, attendance card or other attendance certificate; the requester who is a request for power of attorney shall be accompanied by proof of identity for verification. When a government or legal person is a shareholder, the representative attending the shareholders' meeting is not limited to one person. When a legal person is entrusted to attend a shareholder meeting, only one representative must be appointed to attend.

If the shareholders' meeting is held by video conference, shareholders who wish to attend by video conference should register with the company two days before the shareholders' meeting.

If the shareholders' meeting is held by video conference, the company shall upload the procedure manual, annual report and other relevant materials to the video conference platform of the shareholders' meeting at least 30 minutes before the start of the meeting and continue to disclose it until the end of the meeting.

Article 9: If the shareholders' meeting is convened by the Board of Directors, the chairman shall be the chairman of the Board of Directors. If the chairman of the Board of Directors asks for leave or fails to exercise his functions and powers, shall be represented by the vice chairman, and no vice chairman or vice chairman shall take leave or cause. Therefore, when the supervisory authority cannot be exercised, the chairman of the Board of Directors shall appoint one of the standing directors; if there is no permanent director, the designated director shall be the agent of one of them. If the chairman does not appoint an agent, the managing director or the director shall push one agent for each other. The shareholders' meeting convened by the Board of Directors shall have more than half of the directors of the Board of Directors to attend. If the shareholders' meeting is convened by other convener holders other than the Board of Directors, the chairman shall be the convener, and if there are more than two convener holders, one person shall be appointed to each other. The company may assign lawyers, accountants or related personnel appointed to attend the shareholders' meeting.

Article 10: The attendance of the shareholders' meeting shall be based on the shares. The number of shares attending is based on the signature book or the signed card, and the number of shares registered on the video conference platform, and the number of shares in the voting right is calculated in writing or electronically. At the time of the meeting, the chairman shall announce the meeting. It is a must to make announcement of relevant information of the number of non-voting rights, and the number of attended shares at the same time. However, if the shareholders who have not represented more than half of the total number of shares in issue are present, the chairman may announce the postponement of the meeting. The number of delays shall be limited to 2 times, and the total time of the delay shall not more than one hour. The second time after the delay was still insufficient to represent more than 1/3 of the total number of issued shares, the chairman announced the meeting is failed to be convened; If the shareholders' meeting is held by video conference, the company shall also announce the meeting is failed to be convened on the video conference platform of the shareholders' meeting.

If the second item of the preceding paragraph is still insufficient and the shareholders representing more than 1/3 of the total number of issued shares are present, they may make a false resolution in accordance with Section 1 of Article 175 of the Company Law, and notify the shareholders of the resolution in one month. The shareholders’ meeting will be convened again; If the shareholders’ meeting is held by video conference, shareholders who wish to attend by video conference shall re-register with the company

in accordance with Article 6.

Before the end of the meeting, if the number of shares represented by the shareholders reaches more than half of the total number of issued shares, the chairman will make a false resolution and resubmit it to the shareholders' meeting for voting according to Article 174 of the Company Law.

Article 11: The Company shall record or record the entire meeting of the shareholders' meeting and keep it for at least one year. However, the case filed by the shareholders in accordance with Article 189 of the Company Law shall be kept until the end of the lawsuit.

If the shareholders' meeting is held by video conference, the company shall record and preserve the shareholders' registration, questioning, voting and company vote counting results, etc., and make continuous and uninterrupted audio and video recording of the entire video.

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

Article 12: If the shareholders' meeting is convened by Board of Directors, its agenda determined by the Board of Directors. The related motion (including temporary motion and/or the amendment(s) to the original proposal(s)) should be vote case by case. The meeting shall be conducted according to the scheduled agenda and may not be changed without the resolution of the shareholders' meeting.

Before the agenda of the first two items is scheduled to be closed (including the temporary motion), the chairman may not announce the meeting without a resolution; the chairman violates the rules of procedure and announces that the members of the Board of Directors and other members of the Board of Directors shall promptly assist the attending shareholders in accordance with the law. A majority of the shareholders who voted at the voting rights voted to elect one person to serve as the chairman and continue the meeting. The Chairman shall give full explanation and discussion to the proposal and the amendments to temporary motions proposed by the shareholders. If it is considered to have reached the level of voting, if it may be declared to stop the discussion and put a sufficient time to the resolution.

Article 13: Before attending a speech by a shareholder, it is necessary to fill in a speech to indicate the main idea of the speech, the shareholder number (or attendance certificate number) and the name of the household. The chairman shall determine the order of his speech. Those who attend the shareholders' speech only and do not speak are deemed to have not spoken. If the content of the speech is inconsistent with the record of the speech, the content of the speech shall prevail.

Each shareholder of the same proposal shall not speak more than twice without the consent of the chairman, and may not more than 5 minutes at a time. However, if the shareholder speaks in violation of the regulations or exceeds the scope of the issue or affects the order of the meeting, the chairman may stop his speech or announce the suspension of the discussion. And carry out other agendas or procedures. When attending a shareholder's speech, other shareholders shall not interfere with the speech except with the consent of the chairman and the speaking shareholder. The violators shall stop it. When a legal person shareholder appoints two or more representatives to attend the shareholders meeting, the same motion may only be pushed by one person. After attending the shareholders' speech, the chairman may personally or designate the relevant personnel to reply.

If the shareholders meeting is held by video conference, the shareholders participating by video conference may ask questions in text on the video conference platform of the shareholders meeting after the chairman announces the meeting and before the announcement of the adjournment of the meeting. The number of questions asked for each proposal shall not exceed two times, each time shall be limited to 200 words, and the provisions of items 1 to 5 shall not apply.

Article 14: Shareholders of the Company have one vote per share. In the case of one of the following circumstances, the shares have no voting rights:

1. The company holds its own shares in accordance with the law.

2. A subsidiary company that holds more than half of the total number of shares with voting rights or more than half of the total amount of shares held by the company.

3. The controlling company and its subordinate companies directly or indirectly hold the shares of the controlling company and its subordinate companies owned by the company and the total number of shares in which the company has issued voting rights or more than half of the total capital.

When the company convened a shareholders' meeting, it may adopt its written or electronic voting rights. When it exercises its voting rights in writing or electronically, its method of exercise shall be stated in the notice convened by the shareholders' meeting. Exercise of shareholder voting rights of the table in writing or by electronic means shall be deemed to attend the shareholders' meeting. However, the temporary motion of the shareholders' meeting and the amendment of the original proposal are deemed to be abstentions. Therefore, the company should avoid making amendments to the temporary motion and the original motion.

Where the preceding paragraph is exercised in writing or electronically, the meaning of the voting shall be sent to the company 2 days before the meeting of the shareholders' meeting, meaning that there is a repetition, whichever is first served. However, the person who stated before the statement was revoked is not limited to this. After the shareholders exercise their voting rights in writing or electronically, if they wish to attend the shareholders' meeting in person or by video, they shall revoke the meaning of the exercise of voting rights in the preceding section in the same manner as the exercise of voting rights two days before the meeting of the shareholders' meeting; the overdue revocation shall be exercised in writing or electronically. The voting rights shall prevail.

If the voting rights are exercised in writing or electronically and the agent is entrusted to attend the shareholders' meeting by proxy, the voting rights of the entrusted agent to attend the exercise shall prevail. The voting of the resolution is approved by a majority of the voting rights of the attending shareholders with the exception of the Company Law and the Articles of Incorporation. At the time of voting, the chairman or his designee shall announce the total number of voting rights of the shareholders on a case-by-case basis. The shareholders shall vote on a case-by-case basis on the day after the shareholders' meeting, the results of the shareholders' consent, opposition or waiver shall be entered into the public information observatory.

When there is an amendment or an alternative to the same motion, the chairman shall decide the order of voting with the original case. If one of the cases has been passed, the other motions are deemed to be vetoed and no further votes are required. The scrutineer and the counting person of the voting of the proposal shall be appointed by the chairman, but the scrutineer shall have the status of a shareholder. The votes shall be made public at the shareholders' meeting, and the results of the voting shall be reported and recorded.

Article 15: The voting of the shareholders' meeting shall be based on the shares. The resolution of the shareholders' meeting is not included in the total number of issued shares, the number of shares of the non-voting shareholders. Shareholders shall not vote in the event of a meeting that has its own interests and is harmful to the interests of the company, and may not act on behalf of his shareholders to exercise their voting rights. The number of shares in which the voting rights are not exercised in the preceding paragraph shall not be counted in the voting rights of the shareholders present. Except for the trust business or the stock agency approved by the securities regulatory authority, when one person is entrusted by two or more shareholders at the same time, the voting right of the agent shall not exceed 3 percent of the total voting rights of the issued shares, and if it exceeds the voting right, it is not calculated.

Article 16: The resolutions of the shareholders' meeting shall be attended by shareholders who represent more than half of the total number of shares in issue unless provided by the company law and other laws and regulations and shall agree to attend more than half of the voting rights of the shareholders. At the time of voting, it shall be deemed as passed and its validity shall be the same as the voting if the chairman has no objection to the shareholders.

Shareholders who disagree with the proposal shall vote by way of voting in accordance with the provisions of the preceding section. In addition to the proposals set out in the agenda, other proposals proposed by shareholders or amendments or alternatives to the original proposal shall be seconded by other shareholders. When there is an amendment or an alternative to the same motion, the chairman shall decide the order of voting with the original case. If one of the cases has been passed, the other motions are deemed to be vetoed and no further votes are required. The scrutineer and the counting person of the voting of the proposal shall be appointed by the chairman, but the scrutineer shall have the status of a shareholder. The votes shall be made public at the shareholders' meeting, and the results of the voting shall be reported and recorded.

Counting of votes for votes or election proposals at the shareholders' meeting shall be done in a public place at the shareholders' meeting, and after the votes are counted, the voting results shall be made public at the shareholders' meeting, including the weight of the statistics, and a record shall be made.

After the chairman announces the meeting, shareholders who participate in the video conference of the company's shareholders meeting by video conference shall conduct voting on various resolutions and election resolutions through the video conference

platform and shall complete the voting before the chairman announces the close of voting. Those who exceed the time limit will be deemed a waiver.

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

When the company holds a video-assisted shareholders meeting, shareholders who have registered to attend the shareholders' meeting by video conference in accordance with the provisions of Article 6, who wish to attend the physical shareholders' meeting in person, shall cancel the registration in the same manner as the registration two days before the shareholders' meeting; Those who exceed the time limit can only attend the shareholders' meeting by video conferencing.

Those who exercise their voting rights in writing or electronically without revoking their intentions and participate in the shareholders' meeting by video conferencing shall not exercise voting rights on the original proposal or propose amendments to the original proposal or exercise the voting rights for amendments to the original proposal, except for temporary motions.

Article 17: When a shareholder elects a director, it shall handle it according to the relevant selection rules set by the company, and shall announce the results of the election. It includes a list of both elected directors and supervisors and the number of their election rights, as well as a list of unelected directors and the number of voting rights they obtained.

The election votes for the election items referred to in the preceding paragraph shall be sealed and signed by the scrutineer and kept in good condition for at least one year. However, the case filed by the shareholders in accordance with Article 189 of the Company Law shall be kept until the end of the lawsuit.

Article 18: The resolutions of the shareholders' meeting shall be made into a deliberation, signed or sealed by the chairman, and the minutes of the meeting shall be distributed to the shareholders within 20 days after the meeting. The production and distribution of the meeting agenda can be made electronically.

For the distribution of the meeting agenda in the preceding paragraph, the company was able to enter the public information observatory's announcement method.

The minutes of the meeting shall record the year, month, day, place of the meeting, the name of the chairman, the method of the resolution, the essential of the meeting agenda and the resolution results (including the statistical tallies of the numbers of votes) . The election of Directors at the shareholders meetings shall be announced the number of votes and shall be kept forever during the company's existence.

If the shareholders' meeting is held by video conference, in addition to the items that should be recorded in accordance with the provisions of the preceding paragraph, the deliberation should also record the start and end time of the shareholders' meeting, the method of holding the meeting, the name of the chairman and the record, and the handling method and handling situation in the event of an obstacle to the video conference platform or participation by video connection due to natural disasters, incidents or other force majeure events.

In addition to complying with the provisions of the preceding paragraph when convening a video-conference shareholders' meeting, the company shall specify in the deliberation the alternative measures provided by shareholders who have difficulty participating in video-conference.

Article 19: The number of shares acquired by the solicitor and the number of shares represented by the entrusted agent and the number of shares attended by shareholders in writing or electronically shall be clearly disclosed in the shareholders' meeting at the date of the meeting of the shareholders meeting.

If the shareholders' meeting is held by video conference, the company shall upload the aforesaid information to the video conference platform of the shareholders' meeting at least 30 minutes before the start of the meeting and continue to disclose it until the end of the meeting.

When the company's video conference shareholders' meeting announces the meeting, the total number of shareholders' shares present shall be disclosed on the video conference platform. The same shall apply if the total number of shares and voting rights of the shareholders attending the meeting are otherwise counted during the meeting.

If the resolutions of the shareholders' meeting are material information stipulated by laws or regulations of the Taiwan Stock Exchange Corporation, the company shall transmit the content to the public information observatory within the specified time.

Article 20: The conference personnel handling the shareholders' meeting shall wear identification cards or armbands. The chairman must direct the picket or security personnel to help maintain the order of the venue. When the picket or security guard is present to help maintain order, the "picket" badge or identification card should be worn. The chairman shall have the equipment for sound reinforcement. If the shareholder does not speak with the equipment configured by the company, the chairman shall stop it. If the shareholder violates the rules of procedure and does not obey the chairman's rectification, and the obstruction of the meeting is not stopped, the chairman may direct the picket or security personnel to leave the venue.

Article 21: The chairman may decide to rest at an optional time when the meeting is held. The chairman may decide to suspend the meeting temporarily and announce the time for the resumption of the meeting as appropriate when an irresistible situation occurs. Before the final of the shareholders' meeting (including the extemporary motion), the venue for the meeting will not be used at that time. It is up to the shareholders' meeting to decide to continue the meeting. The shareholders' meeting may decide to procrastinate or resume the assembly within 5 days in accordance with Article 182 of the Company Law.

Article 22: (Information Disclosure by Video Conference)

If the shareholders' meeting is held by video conference, the company shall immediately disclose the voting results and election results of various proposals on the video conference platform of the shareholders' meeting in accordance with the regulations and shall continue to disclose for at least 15 minutes after the chairman announces the adjournment of the meeting.

Article 23: (Location of the Chairman of the Video Shareholders' Meeting and the Recording Officer)

When the company holds a video shareholder meeting, the chairman and the recorder shall be at the same location, and the chairman shall announce the address of the location at the time of the meeting.

Article 24: (Handling of Interruption)

If the shareholders’ meeting is held by video conference, before the chairman announces the adjournment of the meeting, due to natural disasters, incidents or other force majeure events, the video conference platform malfunctions or participation is disabled and lasts for more than 30 minutes, it shall be postponed or renewed within five days. This shall not be governed by Article 182 of the Company Act.

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

In accordance with the provisions of section 1, the meeting should be postponed or resumed. Shareholders who have registered to participate in the original shareholders meeting by video and completed the registration but have not participated in the postponed or resumed meeting, the number of shares attended, the voting rights, and voting rights exercised at the original shareholders meeting, shall be included in the total number of shares, voting rights, and voting rights of shareholders present at the postponed or continued meeting.

In accordance with the provisions of Section 1, when the shareholders' meeting is postponed or reconvened, no rediscussing or resolution is required for the resolutions that have completed voting and counting and announced the voting results or the list of elected directors.

When the company holds a video-assisted shareholders meeting and the video conference cannot be continued as mentioned in Section 1, if the total number of shares attending the shareholders meeting is still up to the statutory quorum for the shareholders meeting after deducting the number of shares attending the shareholders meeting by video, the shareholders meeting shall continue. There is no need to postpone or continue the assembly in accordance with section 1.

If the meeting should be continued as mentioned in the preceding paragraph, the shareholders who participate in the shareholders' meeting by video conference, the number of shares attended shall be included in the total number of shares of the shareholders present, but all the resolutions of the shareholders' meeting shall be regarded as an abstention.

When the company postpones or renews the meeting in accordance with the provisions of section 1, it shall comply with the provisions set out in section 7 of Article 44-20 of the Code for the Handling of Shares of Public Offering Companies. Relevant preparatory work shall be handled according to the date of the original shareholders' meeting and the provisions of this article.

During the period specified in the latter paragraph of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies Article 12 and

section 3 of Article 13, section 2 of Regulations Governing the Administration of Shareholder Services of Public Companies Article 44-5, Article 44-15, section 1 of Article 44-17, the company shall postpone or renew the shareholders meeting date of the general meeting in accordance with the provisions of section 1.

Article 25 :(Disposal of digital gap)

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

Article 26: These rules shall be implemented after the approval of the shareholders' meeting, and the same shall apply to the amendments.

【Appendix 4：Shareholdings of All Directors】

Bionime Corporation
Shareholdings of All Directors

Book closure date: April 28, 2026

Position	Name	Date of election	Term of Office	Shareholding while elected		Current shareholding	
				shares	Percentage of issued shares	shares	Percentage of issued shares
Chairman	Huang,Chun-Mu	2025/6/17	3	2,510,692	4.11%	3,092,413	4.00%
Director	Hua Eng Wire & CableCo.,Ltd. Representative：Liu,Xiu-Mei	2025/6/17	3	7,004,900	11.47%	7,704,384	9.95%
Director	Tonghua Dongbao Pharmaceutical Co.,Ltd. Representative：Zhang,Wen-Hai	2025/6/17	3	12,000,000	19.64%	13,198,277	17.05%
Director	Tonghua Dongbao Pharmaceutical Co.,Ltd. Representative：Fan,Pu	2026/2/10	3				
Director	Yanben Investment Co., Ltd.	2025/6/17	3	1,500,000	2.46%	1,845,938	2.38%
Independent Director	Zeng,Hui-Jin	2025/6/17	3	0	0.00%	0	0.00%
Independent Director	Liu,Mei-An	2025/6/17	3	96,171	0.16%	118,350	0.15%
Independent Director	Chen,Rui-Xin	2025/6/17	3	21,000	0.03%	29,534	0.04%
Independent Director	Lai,Chun-Lin	2025/6/17	3	272,000	0.45%	299,160	0.39%
Total				23,404,763	38.31%	26,288,056	33.96%

1.Type: Common stock

2.Total shares issued: 77,398,253 shares

3. The minimum required combined shareholding of all directors by law: 6,191,860 shares

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