Chunghwa Chemical Synthesis & Biotech Co., Ltd.



Chunghwa Chemical Synthesis & Biotech Co,. Ltd.

Agenda of 2026 General Shareholders Meeting (Translation)

- **Time:** 9:00am on May 28 (Thursday), 2026
- **Location:** 1, Tung-Hsing St., Shu-Lin Dist., New Taipei City (Our Company)
- **Format:** Physical meetings
- **Stock Code:** 1762

Note to Readers:
If there is any conflict between the English version and the orginal Chinese version or any difference in the interpreation of the two versions, the Chinese-language version shall prevail.

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Chunghwa Chemical Synthesis & Biotech Co., Ltd.

2026 General Shareholders' Meeting Procedure

I. Announcement on attendants holding shares

II. Call the Meeting to Order

III. Chairman's Speech

IV. Reporting matters

V. Acknowledgments

VI. Discussions

VII. Extempore Motion

VIII. Adjournment

Chunghwa Chemical Synthesis & Biotech Co., Ltd.

2026 General Shareholders' Meeting Agenda

Format: Physical Meeting

Time: 9:00am on May 28 (Thursday), 2026

Address: 1, Tung-Hsing St., Shu-Lin Dist., New Taipei City (Our Company)

I. Announcement on attendants holding shares

II. Call the Meeting to Order

III. Chairman's Speech

IV. Reporting matters

(I) The 2025 Business Report

(II) Audit committee's review report on the 2025 financial results.

(III) Report on treasury stock repurchase execution.

(IV) Report on progress in privately placed securities.

(V) Other reports.

V. Acknowledgments

(I) 2025 Business Report and Financial Statements.

(II) Report on deficit appropriation for 2025.

VI. Discussions

Intended Private Placement for Issuance of Common Stock Shares or Domestic Convertible Corporate Bonds (Including Secured or Unsecured Convertible Corporate Bonds)

VII. Extempore Motion

VIII. Adjournment

Reporting matters

I. Please refer to Appendix I for the 2025 Business Report (Pages 6~10).

II. For the audit committee’s review report on the 2025 financial statements, see Appendix II (Page 11).

III. Please refer to Appendix IV (page 34) for the report on treasury stock repurchase execution.

IV. Report on progress in privately placed securities.

Note: (1) At the shareholders' regular meeting on May 29, 2025, the Company approved the issuance of either or both private placement of ordinary shares or domestic convertible corporate bonds (including secured or unsecured convertible corporate bonds) within a limit of no more than 20% of the total number of issued shares (i.e., no more than 15,512 thousand shares).

(2) The Company’s board passed a resolution on March 5, 2026 not to continue processing this private placement of securities case.

V. Other reports.

Note: (1) In accordance with the requirement of Article 172-1 of the Company Act, the Company will receive shareholder proposals during the period of 10:00am, March 20 to March 30, 2026.

(2) There are no shareholder proposals received for the shareholders' meeting this year.

Acknowledgments

Case 1: (Proposed by the Board of Directors)

Proposal: Please confirm the 2025 Business Report and Financial Statements.

Note:

I. The 2025 Consolidated Financial Report and the Individual Financial Statements as well as the Business Report have been reviewed by the Audit Committee and approved by the Board of Directors. The reports have also been audited by Po-Chuan Lin and Wei-Li Hsieh, the certified public accountants in PwC Taiwan.

II. For details of the 2025 Business Report, Auditor Report, Consolidated Financial Report and individual Financial Statements, see Appendix I (Pages 6–10) and Appendix III (Pages 12–33).

III. Please acknowledge.

Resolution:

Case 2: (Proposed by the Board of Directors)

Proposal: Please ratify the proposal for deficit appropriation for 2025.

Note:

I. Please refer to Appendix V (page 35) for the Company's deficit appropriation for 2025.

II. No dividends will be distributed due to the net loss after tax in 2025.

Resolution:

Discussions

(Proposed by the Board)

Proposal: Intended Private Placement for Issuance of Common Stock Shares or Domestic Convertible Corporate Bonds (Including Secured or Unsecured Convertible Corporate Bonds)

Note:

I. To enrich the operating capital, pay off debts borne by the Company, or for other demands for funds to support future developments of the Company, the Company intends to introduce strategic funds raised by investors through private placement reflective of the market situation and the needs of the Company for issuance either common stock shares or domestic convertible corporate bonds (including secured or unsecured convertible corporate bonds) or common stock shares in combination with domestic convertible corporate bonds separately or concurrently. The actual number of shares to be issued or convertible is to be decided by the Board of Directors as authorized through the shareholders' meeting depending on the situation on the capital market and may not exceed 20% (that is, 15,383,600 shares) of the total number of outstanding shares.

II. Major details of the current plan to issue common stock shares or domestic convertible corporate bonds (including secured or unsecured convertible corporate bonds) through private placement include the actual issue price, number of shares, issuance criteria, value of private placement, capital increase base date, action items, expected progress, and expected possible benefits, among others, as well as all the other matters and mechanisms concerning the issuance plan are intended to be placed at the discretion of the Board of Directors as authorized through the shareholders' meeting. The Board of Directors may adjust, define, and manage them reflective of the situation on the market and may also revise or change them as instructed by the competent authority or based on the operational evaluation or in response to the objective environment as needed.

III. For related ways of issuance and information on the details, refer to Appendix VI (Pages 36 and 38).

Resolution:

Extempore Motion

Adjournment

Appendix

Appendix I

Chunghwa Chemical Synthesis & Biotech Co., Ltd.

Business Report

I. The 2025 Business Report:

(I) Implementation results of the business plan

The consolidated operating income of 2025 is NTD 804,878 thousand; The Company's API, Rapamycin, can not only be used as the API for immunosuppressants, but also the intermediate for Everolimus and the drug coating for cardiovascular stents. The Company has worked with major international medical device manufacturers for many years. Several of its customers have entered late-stage clinical trials and are preparing to launch their cardiovascular stents. Future demand is anticipated. At present, the increase in Rapamycin sales is mainly due to medical device customers building up inventory in preparation for launch.

Everolimus, an immunosuppressant and anti-cancer drug, was approved by the FDA through the Company's U.S. customer in June 2020, granting 180-day market exclusivity. In 2021, besides the existing low-dose generic drug Afinitor (2.5 mg, 5.0 mg, and 7.5 mg), the customer also marketed the high-dose (10 mg) product in 2021. Due to the launch of several U.S. clients' preparations made with the Company's API, Everolimus, the demand from these customers increased tremendously. The Company has been active in producing its own intermediates while at the same time seeking other raw material suppliers in order to continuously fulfill U.S. clients' demand and improve its market share. This product has become the major force driving the revenue and profit growth in recent years.

In response to European clients' optimistic view about the market growth of the anti-fungal infection product Caspofungin, the Company increased the capacity of existing production lines to lower cost. Provides customers with more competitive APIs to enhance their market competitiveness. Backed with both enlarged capacity and competitive price in addition to a triple-digit growth of customer demand in this year, ongoing growth momentum is anticipated in the future.

The Company is also engaged in the manufacture of the immunosuppressive drug Tacrolimus. With the continued expansion of the fermentation production line and increased production investment, coupled with competitive advantages in production capacity and price, continuous cultivation of the Japanese market has driven increased Tacrolimus orders from customers, which is expected to result in significant revenue growth for the Company.

Triglyceride - fish oil active pharmaceutical ingredient ethyl icosapentate

(EPAE). In 2024, the annual production capacity of the product was further increased and the unit cost was reduced through the continuous optimization of the EPAE process and the introduction of a continuous process (MCFE). The increase in production capacity has been sufficient to meet customer market demand, and customers have also accumulated a significant amount of inventory. As a result, overall demand has slowed this year.

The Company underwent a factory inspection by the TFDA and 16 customer audits in 2025, and passed all of them. The customers that performed the audit were from the U.S., Europe, Japan, India, and other countries. Our Company, nevertheless, still adheres to the cGMP implementation and manufacturing specifications by strictly implementing the cGMP system operation as officially accredited by and consistent with the requirements of the United States, European Union (EU) and Japan. Our implementation under such policy will be helpful to the Company to continually develop the global markets dominated in Europe, the United States and Japan.

(II) Budget implementation status: This is not applicable as the Company does not disclose to the public its financial forecast.

(III) Financial balance and profitability analysis:

1. Consolidated financial balance:

Unit: NTD thousands; loss per share in NTD.

Item	Amount
Operating revenues	804,878
Gross operating loss	(8,864)
Operating loss	(319,538)
Interest revenue	3,784
Interest expenses	16,731
Net loss before tax	(255,677)
Net loss after tax	(243,847)
Loss per share	(4.39)

2. Parent Company's financial balance:

Unit: NTD thousands; loss per share in NTD.

Item	Amount
Operating revenues	782,848
Gross operating loss	(26,156)
Operating loss	(327,132)
Interest revenue	3,784
Interest expenses	16,694
Net loss before tax	(257,969)
Net loss after tax	(243,847)
Loss per share	(4.39)

3. Consolidated profitability analysis:

Unit: %; loss per share in NTD.

Item	Ratio
ROA	(5.07)
Return on equity	(7.56)
Ratio of pre-tax net income to paid-in capital	(33.24)
Net profit margin	(30.29)
Loss per share	(4.39)

4. Parent Company profitability analysis:

Unit: %; loss per share in NTD.

Item	Ratio
ROA	(5.11)
Return on equity	(7.56)
Ratio of pre-tax net income to paid-in capital	(33.53)
Net profit margin	(31.14)
Loss per share	(4.39)

(IV)R&D progress:

1. Synthesis Research Institute:

   (1) Completed the scale-up of new process for producing Plecanatide, a drug for the treatment of chronic idiopathic constipation.

   (2) Completed the manufacturing process enlargement for Selumetinib Sulfate, an API for treating neurofibromatosis, reaching a purity of

over 99%.

(3) Completed the process scale-up of Semaglutide, an API for treating diabetes and weight management, to 1 kg level, achieving a purity of over 99%.

(4) Developed a process for Tenapanor, a pharmaceutical ingredient for treating hyperphosphatemia in chronic kidney disease dialysis patients and constipation-predominant irritable bowel syndrome.

2. Biotech Research Institute:

(1) Completed the development of an experimental process to improve the quality of Dalbavancin raw material, a dermatological antibacterial drug, ensuring its nitrosamine impurity levels are below the regulatory standard (1 ppm).

(2) Completed process of Semaglutide fermentation intermediate, a weight loss drug, and the yield and quality met specifications.

(3) Completed scale-up laboratory process development for the Semaglutide side chain. The yield and quality met the standards.

(4) Completed laboratory process development of the multiple sclerosis raw material Ozanimod Free Base, meeting the customer's requirements.

(5) Complete the laboratory process scale-up and 6-month stability testing of the cancer drug Trilaciclib raw material. The quality met the specifications and apply for the US DMF.

II. The Company's future development strategy:

(I) We continuously enhance our research and development energy and adjust research and development strategies to develop high-price, high-tech threshold with few competitors and high-margin products to boost the production efficiency and revenue efficiency at the current venues.

(II) Differentiate from counterparts that also specialize in synthesized chemicals or fermented products taking advantage of unique fermentation and chemical synthesis technologies of the Company to multiply new products developed and enhance competitive advantages on the global market and to strengthen niche products of the Company, Everolimus, Tacrolimus, Ethyl Icosapentate, and Caspofungin. Optimize processes to increase the throughput and bring down the cost and accordingly boost the Company's presence on the global market.

(III) The company will develop unique key technologies to develop special products, such as high-growth products such as anti-cancer, high potency and peptide drugs, to support the development of new customers and enhance the niche and appeal of product differentiation.

(IV) To develop CDMO/CMO business, by rallying to participate in domestic, foreign major drug makers' new drug R&D plans, through which to enter into early stage joint R&D relation, such as pre-clinical and various clinical stages' intermediary, products' trial, manufacturing process development and related work, in anticipation to form a strategic alliance with major pharmaceutical plants, for joint growth.

(V) Ensure regulatory compliance, enhance the factory inspection of ingredients and API intermediate suppliers, ensure the compliance by upstream suppliers, compliance with the latest requirements by other countries' pharmaceutical supervision authorities and sufficient supply of ingredients, and sustain the quality of our products.

(VI) To continue developing solvent recall technology amid environmental protection demands becoming ever stringent, by inducting various management systems and mechanism, voluntarily executing waste reduction, reduced discharge process, lowering the operating cost, and exerting the company's environmentally friendly social stewardship.

(VII) The demand for generic drugs on the emerging markets is increasing each day; the market is flourishing. The Company proactively works with distributors in China, the Asia Pacific Region, and East Europe to explore potential customers for niche products and to seek more distribution opportunities.

(VIII) In response to the global trend of "Net-zero Emissions", the Company launched the carbon inventory in order to layout an adaptation strategy to climate change that meets the Company's needs and allows the Company to set and actualize its sustainable development goal of net-zero emissions.

Appendix II

Chunghwa Chemical Synthesis & Biotech Co., Ltd.

Audit Committees' Review Report

The board of directors submitted the company's 2025 business report, financial statements (consolidated and individual financial statements) and Earnings Distribution. The audit committee has also reviewed all of the reports and statements mentioned above and found no inconsistencies. Therefore, the audit committee has acted in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, and clarified as above.

Best regards

The 2026 Annual General Meeting of Chunghwa Chemical Synthesis & Biotech Co., Ltd.

Audit Committee Convener, Wang, Kuo-Chiang

March 5, 2026

Appendix III

Auditor's Report

(2026) Cai-Shen-Bao-Zi No. 25004038

To Chunghwa Chemical Synthesis & Biotech Co., Ltd.,

Audit opinion

We have audited the accompanying proprietary consolidated balance sheet of Chunghwa Chemical Synthesis & Biotech Co., Ltd. and its subsidiaries (hereinafter referred to as Chunghwa Group) as of December 31, 2025 and 2024 and the related consolidated statements of income, of changes in shareholders' equity and of cash flows and Notes to consolidated financial statement (including significant accounting policies) for the years then ended.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Chunghwa Group as of December 31, 2025 and 2024, and the results of its operations and its cash flows for the years then ended in conformity with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers," and International Financial Reporting Standards (IFRS) that was approved and announced effective by the Financial Supervisory Commission, International Accounting Standards, Interpretations, and Notices (IFRS), International Accounting Standards (IAS), Interpretation (IFRIC) and Interpretative Announcement (SIC).

Basis of an audit opinion

We conducted our audit of the financial statements in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and Auditing Standards. The responsibilities of the independent auditor under these standards will be further explained in the paragraph of "independent auditor's responsibility for consolidated financial statements." The personnel of the CPA Firm subject to the independence requirement have acted independently from the business operations of Chunghwa Group in accordance with the Code of Ethics and with other responsibilities of the Code of Ethics performed. We believe that our audit provides a reasonable basis for our opinion.

Key Audit Matters

The "key audit matters" means that the independent auditor has used their professional judgment to audit the most important matters on the 2025 consolidated financial statements of Chunghwa Group. The key audit matters have been responded to in the process of auditing the consolidated financial statements as a whole and forming an audit opinion; therefore, the independent auditor does not express an opinion on these matters separately.

The key audit items from the 2025 consolidated financial statement of Chunghwa Chemical Synthesis and Biotech Co., Ltd. are presented below:

Accounting assessment of inventory valuation

Description of the matter

See Note 4 (12) in the consolidated financial report regarding the accounting policy on inventory valuation, Note 5 (2) for the accounting assessment and hypothetical uncertainty on inventory valuation, and Note 6 (4) for the description of the inventory account.

Chunghwa Group is engaged mainly in the production and sale of active pharmaceutical ingredients. Since active pharmaceutical ingredients are in a severely competitive market and sensitive to shelf life, the risk of losses from inventory devaluation or obsolescence is higher. Since the inventories involve large amounts of money and large numbers of items that require laborious work by human beings to identify expired or damaged goods, we regard the assessment of allowance to reduce inventory to market as a key audit item.

The responsive auditing process

Our key audit procedures performed in respect of the above area included the following:

1. Assessing the reasonableness of policy on allowance to reduce inventory to market in accordance with our understanding of the Company's operations and the nature of the business.
2. Performing sampling tests to examine if the market price of net realized value is consistent with the Company's policy, and randomly examining the accuracy of the selling price of individual inventory parts and the way net realized value is calculated.
3. Obtain out-of-date inventory details that are identified by the management, check the related information and verify the account records.

Checking whether the time point of sales income recognition is appropriate

Description of the matter

For the accounting policy on the recognition of income, please refer to Note 4 (26) of the consolidated financial statement. For information on income accounts, please refer to Note 6 (16) of the consolidated financial statement. As stated in the accounting policies, the sales revenue is recognized when products are delivered to customers who have discretionary power in channels and prices of products sold and Chunghwa Chemical Synthesis and Biotech has no outstanding performance obligations which may affect customers' acceptance of products. As exports are the main source of income for Chunghwa Chemical Synthesis & Biotech Co., Ltd., the terms of business agreed upon between the Company and its customers are the basis of income assessment. However, such a process often involves a lot of manpower for verification and may lead to inappropriate income recognition time points. Therefore, we regard the sales income recognition time points as a key audit item.

The responsive auditing process

Our key audit procedures performed in respect of the above area included the following:

1. Understand and evaluate the Group's operating process and internal controls at the cut-off points of the revenue recognition to assess the effectiveness of management's control over sales revenue recognition.
2. The execution of sales and income over a certain period before and after the time periods covered in the financial report were examined with the packing lists, customer orders and declaration forms in order to confirm that income was recognized at appropriate periods.

Other matters - individual financial report

Chunghwa Group has compiled its 2025 and 2024 individual financial statements, for which we issued unqualified opinion.

The responsibility of the management and management units to the consolidated financial statements

The responsibility of the management is to have the consolidated financial statements presented fairly, in all material respects, in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers", and International Financial Reporting Standards (IFRS) that was approved and announced effective by the Financial Supervisory Commission, International Accounting Standards, Interpretations, and Notices (IFRS), International Accounting Standards (IAS), Interpretation (IFRIC) and Interpretative Announcement (SIC); also, maintain the necessary internal controls related to the consolidated financial statements in order to ensure that the consolidated financial statements are free of any material misstatement arising from fraud or errors.

While preparing the consolidated financial statements, the management's responsibility also includes assessing the continuing operation of Chunghwa Group, the disclosure of the relevant matters, and the adoption of the accounting base for continuing operation, unless the management intends to liquidate Chunghwa Group or cease the business operation, or there is lack of any alternative except for liquidation or suspension.

The governance units (including the Audit Committee) of Chunghwa Group are responsible for supervising the financial reporting process.

The responsibilities of the independent auditor to the consolidated financial statements

The purpose of the independent auditor's auditing the consolidated financial statements is to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement arising from fraud or errors and with an audit report issued. Reasonable assurance means a high degree of assurance. However, the audit conducted in accordance with auditing standards of the R.O.C. does not guarantee having any material misstatement in the consolidated financial statements detected. Material misstatement could arise from fraud or errors. If the misstated amount or aggregated amount is reasonably expected to affect the economic decisions made by the

users of the consolidated financial statements, it is considered significant.

We used professional judgment and suspicion during the audit in accordance with the auditing standards of the Republic of China. The independent auditor also performs the following tasks:

1. Identify and evaluate the risk of material misstatement arising from fraud or errors of the consolidated financial statements; design and implement proper responsive measures to the risk assessed; also, obtain sufficient and adequate audit evidences for forming an audit opinion. The risk of fraud may involve conspiracy, forgery, deliberate omission, false declaration, or violating internal control; therefore, the risk of material misstatement arising from the undetected fraud is higher than that caused by errors.
2. Obtain necessary understanding on the internal control related to the audit in order to design appropriate audit procedures under the circumstance, but the purpose is not to express an opinion on the effectiveness of the internal control of Chunghwa Group.
3. Assess the appropriateness of the accounting policies adopted by the management; also, the reasonableness of the accounting estimates and related disclosures made.
4. Base on the audit evidence obtained to make conclusions on the suitability of the accounting base for continuing operation base adopted by the management and whether or not the events or circumstances causing significant doubts to the continuing operation ability of Chunghwa Group are with significant uncertainties. If the independent auditor believes that such events or circumstances are with significant uncertainties, it is necessary to remind the users of the consolidated financial statements in the audit report to pay attention to the relevant disclosure or to revise the audit opinion when such disclosures are inappropriate. The conclusion of the independent auditor is based on the audit evidence obtained as of the audit report date. However, future events or circumstances may result in the inability of Chunghwa Group to continue operating.
5. Assess the overall expression, structure, and content of the consolidated financial statements (including the relevant notes) and whether or not the relevant transactions and events in the consolidated financial statements are presented fairly.
6. Obtain sufficient and appropriate audit evidence on the financial information of business entities within the Group in order to express an opinion on the consolidated financial statements. The independent auditor is responsible for guiding, supervising, and implementing the audit of the Group; also, is responsible for forming an opinion on the audit of the Group.

The matters communicated by the independent auditor to the governing unit include the scope and timing of the planned audit, and the significant findings (including the major nonconformities of internal controls identified in the auditing process).

The independent auditor has provided the declaration of independence of the CPA Firm personnel subject to the Code of Ethics to the governing unit; also, it has communicated with the governing unit regarding the relationship and other matters (including the relevant protection measures) that may affect the independence of the independent auditor.

The independent auditor has based on the communications with the governing unit to determine the key audit matters to be performed on the 2025 consolidated financial statements of Chunghwa Group. The independent auditor shall state the key audit matters in the audit report except for the specific matters prohibited by law from being disclosed, or, in rare cases; the independent auditor decides not to have specific matters communicated in the audit report since the negative effect of such disclosure can be reasonably expected to be greater than the increase of public interest.

PricewaterhouseCoopers, Taiwan

March 30, 2026

Chunghwa Chemical Synthesis & Biotech Co., Ltd. and its subsidiaries
Consolidated Balance Sheet
December 31, 2025 and 2024

Unit: NTD thousand

	Assets	Additional notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets					
1100	Cash and cash equivalents	6 (1)	$ 216,437	5	$ 222,275	5
1140	Contract assets - Current	6 (16)	397	-	3,458	-
1170	Net accounts receivable	6(3)	83,513	2	177,217	4
1180	Account receivables-Related Parties-net	7	8,899	-	13,998	-
1200	Other receivable	7	3,802	-	4,630	-
1220	Current income tax assets		21,210	1	8,367	-
130X	Inventory	6 (4)	717,938	17	968,998	20
1410	Prepayments		6,687	-	42,282	1
11XX	**Total of Current Assets**		1,058,883	25	1,441,225	30
	Non-Current assets					
1510	Financial assets that are measured at fair value through profit or loss-non-current	6 (2)	32,835	1	17,433	-
1550	Investments accounted for by the equity method	6 (5)	1,020,613	24	984,386	21
1600	Property, plant, and equipment	6 (6)	2,056,245	47	2,192,953	46
1755	Right-of-use assets	6 (7)	4,316	-	6,514	-
1760	Real property for investment- net	6 (8)	10,700	-	10,700	-
1780	Intangible assets		1,537	-	3,768	-
1840	Deferred income tax assets	6 (22)	52,275	1	35,547	1
1900	Other current non-assets	6 (12) and 8	79,949	2	70,212	2
15XX	**Total of Non-Current Assets**		3,258,470	75	3,321,513	70
1XXX	**Total assets**		$ 4,317,353	100	$ 4,762,738	100

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Chunghwa Chemical Synthesis & Biotech Co., Ltd. and its subsidiaries
Consolidated Balance Sheet
December 31, 2025 and 2024

Unit: NTD thousand

	Liabilities and equity	Additional notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current liabilities					
2100	Shot-term borrowings	6 (9)	$ 200,000	5	$ 150,000	3
2130	Contract liabilities - Current	6 (16)	52,921	1	124,305	3
2150	Payable notes		1,283	-	1,283	-
2170	Accounts payable		28,962	1	40,161	1
2200	Other payable	6 (10)	69,506	1	102,616	2
2230	Current Income Tax Liability		121	-	1,824	-
2280	Lease liabilities – Current		1,784	-	2,906	-
2399	Other current liabilities- other		2,129	-	2,193	-
21XX	**Total of current liabilities**		356,706	8	425,288	9
	Non-current liabilities					
2527	Contract liabilities – Non-current	6 (16)	3,501	-	12,743	-
2540	Long-term borrowings	6 (11)	600,000	14	700,000	15
2570	Deferred income tax liabilities	6 (22)	267,017	6	263,788	6
2580	Lease liabilities – Non-current		2,789	-	3,979	-
25XX	**Total of non-current liabilities**		873,307	20	980,510	21
2XXX	**Total liabilities**		1,230,013	28	1,405,798	30
	Attributable to owners of the parent company					
	Share capital	6 (13)				
3110	Ordinary shares capital		769,180	18	775,600	16
	Capital reserve	6 (14)				
3200	Capital reserve		331,763	8	334,526	7
	Retained earnings	6 (15)				
3310	Legal earnings reserve		356,741	8	348,897	7
3320	Special earnings reserve		238,771	6	238,771	5
3350	Undistributed earnings		1,446,718	33	1,724,311	36
	Other equity					
3400	Other equity		(55,833)	(1)	(65,165)	(1)
31XX	**Equity attributable to owners of the parent Company**		3,087,340	72	3,356,940	70
3XXX	**Total equity**		3,087,340	72	3,356,940	70
	Significant contingent liabilities and unrecognized contractual commitments	9				
3X2X	**Total liabilities and equity**		$ 4,317,353	100	$ 4,762,738	100

Please refer to the notes enclosed in the consolidated financial reports that are an integral part of the consolidated financial statements.

Chunghwa Chemical Synthesis & Biotech Co., Ltd. and its subsidiaries
Consolidated comprehensive income statements
January 1 to December 31, 2025 and 2024

Unit: NTD thousand
(except for earnings (loss) per share in NTD)

	Item	Additional notes	2025 Amount	2025 %	2024 Amount	2024 %
4000	Operating revenues	6(16) and 7	$ 804,878	100	$ 1,347,375	100
5000	Operating cost	6(4)(21)	(813,742)	(101)	(953,057)	(71)
5900	Operating gross profit (loss)		(8,864)	(1)	394,318	29
	Operating expenses	6 (21) and 7				
6100	Marketing expenses		(71,886)	(9)	(95,758)	(7)
6200	Administrative expenses		(70,440)	(9)	(86,377)	(7)
6300	Research and development expenses		(168,348)	(21)	(205,841)	(15)
6000	Total operating expenses		(310,674)	(39)	(387,976)	(29)
6900	Operating profit (loss)		(319,538)	(40)	6,342	-
	Non-operating revenues and expenses					
7100	Interest revenue	6 (17)	3,784	1	4,359	-
7010	Other revenue	6 (18)	8,448	1	14,120	1
7020	Other profits and losses	6 (19)	11,108	1	8,821	1
7050	Financial costs	6 (20)	(16,731)	(2)	(21,285)	(1)
7060	Shareholding in the affiliated companies and joint ventures under the equity method	6 (5)	57,252	7	44,865	3
7000	Total non-operating revenues and expenses		63,861	8	50,880	4
7900	**Net profit (loss) before tax**		(255,677)	(32)	57,222	4
7950	Income tax benefit (expense)	6 (22)	11,830	2	(4,190)	-
8200	**Current period net profit (loss)**		($ 243,847)	(30)	$ 53,032	4

(Continued next page)

Chunghwa Chemical Synthesis & Biotech Co., Ltd. and its subsidiaries
Consolidated comprehensive income statements
January 1 to December 31, 2025 and 2024

Unit: NTD thousand
(except for earnings (loss) per share in NTD)

	Item	Additional notes	2025 Amount	2025 %	2024 Amount	2024 %
	Other comprehensive income (net)					
	Items not re-classified under profit or loss					
8311	Defined benefit plan revaluation amount and volume	6 (12)	$ 9,703	1	$ 19,934	1
8320	The proportion of other comprehensive incomes from associates, and equity joint-ventures accounted for under the equity method – not reclassified as profit and loss		(2)	-	(5,646)	-
8349	Income tax related to accounts not being reclassified	6 (22)	(1,940)	-	(3,986)	-
8310	Total amount of items not reclassified to profit or income		7,761	1	10,302	1
	Items that may be re-classified subsequently under profit or loss					
8361	Exchange differences arising from translating the financial statements of foreign operations		(514)	-	850	-
8370	The proportion of other comprehensive incomes from associates, and equity joint-ventures accounted for under the equity method – may be reclassified as profit and loss.		261	-	4,569	-
8360	Total amount of items probably reclassified to profit or loss subsequently		(253)	-	5,419	-
8300	**Other comprehensive income (net)**		$ 7,508	1	$ 15,721	1
8500	**Total comprehensive income for the period**		($ 236,339)	(29)	$ 68,753	5
	Net profit (loss) attributable to:					
8610	Owners of parent		($ 243,847)	(30)	$ 53,032	4
	Total comprehensive income attributable to:					
8710	Owners of parent		($ 236,339)	(29)	$ 68,753	5
	Earnings (loss) per share	6 (23)				
9750	Basic earnings (loss) per share		($	4.39)	$	0.95
9850	Diluted earnings (loss) per share		($	4.39)	$	0.94

Please refer to the notes enclosed in the consolidated financial reports that are an integral part of the consolidated financial statements.

Chunghwa Chemical Synthesis & Biotech Co., Ltd. and its subsidiaries
Consolidated statement of changes in equity
January 1 to December 31, 2025 and 2024

Unit: NTD thousand

		Attributable to owners of the parent company									
			Capital reserve		Retained earnings			Other equity			
	Additional notes	Ordinary shares capital	Issuance premium	Others	Legal earnings reserve	Special earnings reserve	Undistributed earnings	Exchange differences arising from translating the financial statements of foreign operations	Unrealized gain or loss on financial assets at fair value through other comprehensive profit or loss	Treasury stock	Total equity
2024											
Balance at January 1, 2024		$ 775,600	$ 333,746	$ 780	$ 322,152	$ 229,344	$ 1,744,089	($ 5,929)	($ 49,547)	$ -	$ 3,350,235
Current period net profit		-	-	-	-	-	53,032	-	-	-	53,032
Current other comprehensive income		-	-	-	-	-	19,588	5,419	(9,286)	-	15,721
Total comprehensive income for the period		-	-	-	-	-	72,620	5,419	(9,286)	-	68,753
The 2023 appropriation and distribution of earnings:	6 (15)										
Legal earnings reserve		-	-	-	26,745	-	(26,745)	-	-	-	-
Special earnings reserve		-	-	-	-	9,427	(9,427)	-	-	-	-
Cash dividend		-	-	-	-	-	(62,048)	-	-	-	(62,048)
The reinvested company(ies) disposed of equity instruments measured at the fair value through other comprehensive profits and losses		-	-	-	-	-	5,822	-	(5,822)	-	-
Balance at December 31, 2024		$ 775,600	$ 333,746	$ 780	$ 348,897	$ 238,771	$ 1,724,311	($ 510)	($ 64,655)	$ -	$ 3,356,940
2025											
Balance at January 1, 2025		$ 775,600	$ 333,746	$ 780	$ 348,897	$ 238,771	$ 1,724,311	($ 510)	($ 64,655)	$ -	$ 3,356,940
Current period net profit		-	-	-	-	-	(243,847)	-	-	-	(243,847)
Current other comprehensive income		-	-	-	-	-	9,450	(253)	(1,689)	-	7,508
Total comprehensive income for the period		-	-	-	-	-	(234,397)	(253)	(1,689)	-	(236,339)
The 2024 appropriation and distribution of earnings:	6 (15)										
Legal earnings reserve		-	-	-	7,844	-	(7,844)	-	-	-	-
Cash dividend		-	-	-	-	-	(14,736)	-	-	-	(14,736)
The reinvested company(ies) disposed of equity instruments measured at the fair value through other comprehensive profits and losses		-	-	-	-	-	(11,274)	-	11,274	-	-
Share repurchase	6 (13)	-	-	-	-	-	-	-	-	(18,525)	(18,525)
Cancellation of treasury shares	6 (13)	(6,420)	(2,763)	-	-	-	(9,342)	-	-	18,525	-
Balance at December 31, 2025		$ 769,180	$ 330,983	$ 780	$ 356,741	$ 238,771	$ 1,446,718	($ 763)	($ 55,070)	$ -	$ 3,087,340

Please refer to the notes enclosed in the consolidated financial reports that are an integral part of the consolidated financial statements.

Chunghwa Chemical Synthesis & Biotech Co., Ltd. and its subsidiaries
Consolidated cash flow statement
January 1 to December 31, 2025 and 2024

Unit: NTD thousand

	Additional notes	January 1 to December 31, 2025	January 1 to December 31, 2024
Cash flow from operating activities			
Pre-tax profit (loss) for the current period		($ 255,677)	$ 57,222
Adjustments			
Income, expense, and loss			
Depreciation	6 (21)	188,156	195,759
Amortization	6 (21)	3,192	3,397
Net loss (profit) from financial assets and liabilities at fair value through profit and loss	6 (2)(19)	(16,923)	15,423
Dividend income	6 (18)	-	(4,286)
Interest revenue	6 (17)	(3,784)	(4,359)
Shareholding in the affiliated companies and joint ventures under the equity method	6 (5)	(57,252)	(44,865)
Interest expenses	6 (20)	16,731	21,285
Lease modification gain	6 (19)	(132)	-
Gain in disposal and scrap of property, plant and equipment	6 (6)(19)	-	(609)
Changes in assets/liabilities relating to operating activities			
Net changes in assets relating to operating activities			
Financial assets at fair value through profit and loss	6 (2)	1,521	-
Contract assets		3,061	(3,183)
Net accounts receivable		98,803	57,716
Accounts receivable-related parties (net)		-	(837)
Other receivable		828	4,067
Inventory		277,695	242,028
Prepayments		8,960	7,533
Net defined benefit assets		(607)	(8)
Net changes in liabilities relating to operating activities			
Contract liabilities		(80,626)	94,145
Accounts payable		(11,199)	(62,920)
Other payable		(20,547)	(82,639)
Other current liabilities-others		(64)	(425)
Net cash provided by operating activities		152,136	494,444
Interest received		3,784	4,359
Dividends received		21,384	25,313
Interest paid		(16,624)	(21,575)
Income tax paid		(18,069)	(34,887)
Net cash inflow from operating activities		142,611	467,654

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Chunghwa Chemical Synthesis & Biotech Co., Ltd. and its subsidiaries
Consolidated cash flow statement
January 1 to December 31, 2025 and 2024

Unit: NTD thousand

	Additional notes	January 1 to December 31, 2025	January 1 to December 31, 2024
Cash flow from investing activities			
Acquisition of investment under the equity method		($ 100)	$ -
Costs of property, plant and equipment acquired	6 (24)	(61,373)	(103,085)
Proceeds from disposal of property, plant and equipment		-	609
Acquisition of Intangible assets		(961)	(1,606)
Decrease in refundable deposits		631	3,983
Net cash outflow from investing activities		(61,803)	(100,099)
Cash flow from financing activities			
Increase (decrease) in Shot-term borrowings	6 (25)	50,000	(350,000)
Proceeds from long-term loan	6 (25)	200,000	-
Re-payments of long-term borrowings	6 (25)	(300,000)	-
Lease principal repayment	6 (25)	(2,773)	(3,673)
Cash dividend distribution	6 (15)	(14,736)	(62,048)
Share repurchase	6 (13)	(18,525)	-
Net cash outflow from financing activities		(86,034)	(415,721)
Effects of exchange rate fluctuation on cash		(612)	872
Decrease in cash and cash equivalents for the current period		(5,838)	(47,294)
Opening balance of cash and cash equivalents		222,275	269,569
Closing balance of cash and cash equivalents		$ 216,437	$ 222,275

Please refer to the notes enclosed in the consolidated financial reports that are an integral part of the consolidated financial statements.

Auditor's Report

(2026) Cai-Shen-Bao-Zi No. 25003653

To Chunghwa Chemical Synthesis & Biotech Co., Ltd.,

Audit opinion

We have audited the accompanying proprietary individual balance sheet of Chunghwa Chemical Synthesis & Biotech Co., Ltd. as of December 31, 2025 and 2024 and the related individual statements of income, of changes in shareholders' equity and of cash flows and Notes to individual financial statement (including significant accounting policies) for the years then ended.

In our opinion, the individual financial statements referred to above present fairly, in all material respects, the financial position of Chunghwa Chemical Synthesis & Biotech Co., Ltd. as of December 31, 2025 and 2024, and the results of its operations and its cash flows for the years then ended in conformity with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers".

Basis of an audit opinion

We conducted our audit of the financial statements in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and Auditing Standards. Our responsibilities under those standards are further described in the responsibilities of auditors for the audit of the separate financial statements. The personnel of the CPA Firm subject to the independence requirement have acted independently from the business operations of Chunghwa Chemical Synthesis & Biotech Co., Ltd. in accordance with the Code of Ethics and with other responsibilities of the Code of Ethics performed. We believe that our audit provides a reasonable basis for our opinion.

Key Audit Matters

The "key audit matters" means that the independent auditor has used their professional judgment to audit the most important matters on the 2025 individual financial statements of Chunghwa Chemical Synthesis & Biotech Co., Ltd.. The key audit matters have been responded to in the process of auditing the individual financial statements as a whole with an audit opinion formed; therefore, the independent auditor does not express an opinion on these matters separately.

The key audit items of the 2025 individual financial report of Chunghwa Chemical Synthesis & Biotech Co., Ltd. are presented below:

Accounting assessment of inventory valuation

Description of the matter

See Note 4 (11) in the individual financial report for details about the accounting policy on inventory valuation, Note 5 (2) for accounting assessment of inventory valuation and hypothetic uncertainty, and Note 6 (4) for an inventory account description.

Chunghwa Chemical Synthesis & Biotech Ltd. is engaged mainly in the production and sale of active pharmaceutical ingredients. Since active pharmaceutical ingredients are in a severely competitive market and sensitive to shelf life, the risk of losses from inventory devaluation or obsolescence is higher. Since the inventories involve large amounts of money and large numbers of items that require laborious work by human beings to identify expired or damaged goods, we regard the assessment of allowance to reduce inventory to market as a key audit item.

The responsive auditing process

The corresponding auditing procedures are as follows:

1. Assessing the reasonableness of policy on allowance to reduce inventory to market in accordance with our understanding of the Company's operations and the nature of the business.
2. Conduct sampling tests to see if the basis for market prices of net realized value is consistent with the Company's policy. Randomly check the correctness of the selling prices of individual inventory parts and the way net realized value is calculated.
3. Obtain out-of-date inventory details that are identified by the management, check the related information and verify the account records.

Checking whether the time point of sales income recognition is appropriate

Description of the matter

For the accounting policy on the recognition of income, please refer to Note 4 (25) of the individual financial statement. For information on income accounts, please refer to Note 6 (16) of the individual financial statement. As stated in the accounting policies, the sales revenue is recognized when products are delivered to customers who have discretionary power in channels and prices of products sold and Chunghwa Chemical Synthesis and Biotech has no outstanding

performance obligations which may affect customers' acceptance of products. As exports are the main source of income for Chunghwa Chemical Synthesis & Biotech Co., Ltd., the terms of business agreed upon between the Company and its customers are the basis of income assessment. However, such a process often involves a lot of manpower for verification and may lead to inappropriate income recognition time points. Therefore, we regard the sales income recognition time points as a key audit item.

The responsive auditing process

The corresponding auditing procedures are as follows:

1. Understand and evaluate the Company's operating process and internal controls at the cut-off points of the revenue recognition to assess the effectiveness of management's control over sales revenue recognition.

2. The execution of sales and income over a certain period before and after the time periods covered in the financial report were examined with the packing lists, customer orders and declaration forms in order to confirm that income was recognized at appropriate periods.

The responsibility of the management and management units to the individual financial statements

The management team is responsible for preparing individual financial statements in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" to present the Company's financial status in an objective way and for necessary internal controls, ensuring that the statements do not contain any false content due to fraudulence or mistakes.

While preparing the individual financial statements, the management's responsibility also includes assessing the continuing operation of Chunghwa Chemical Synthesis & Biotech Co., Ltd., the disclosure of the relevant matters, and the adoption of the accounting base for continuing operations, unless the management intends to liquidate Chunghwa Chemical Synthesis & Biotech Co., Ltd. or cease business operation, or there is lack of any alternative except for liquidation or suspension.

The governance units (including the Audit Committee) of Chunghwa Chemical Synthesis & Biotech Co., Ltd. are responsible for supervising the financial reporting process.

The responsibilities of the independent auditor to the individual financial statements

The purpose of the independent auditor's auditing of the individual financial statements is

to obtain reasonable assurance about whether the individual financial statements are free of material misstatement arising from fraud or errors and with an audit report issued. Reasonable assurance means a high degree of assurance. However, the audit conducted in accordance with auditing standards of the R.O.C. does not guarantee having any material misstatement in the individual financial statements detected. Material misstatement could arise from fraud or errors. If the misstated amount or aggregated amount is reasonably expected to affect the economic decisions made by the users of the individual financial statements, it is considered significant.

We used professional judgment and suspicion during the audit in accordance with the auditing standards of the Republic of China. The independent auditor also performs the following tasks:

1. Identify and evaluate the risk of material misstatement arising from fraud or errors of the individual financial statements; design and implement proper responsive measures to the risk assessed; also, obtain sufficient and adequate audit evidences for forming an audit opinion. The risk of fraud may involve conspiracy, forgery, deliberate omission, false declaration, or violating internal control; therefore, the risk of material misstatement arising from the undetected fraud is higher than that caused by errors.
2. Obtain necessary understanding on the internal control related to the audit in order to design appropriate audit procedures under the circumstance, but the purpose is not to express an opinion on the effectiveness of the internal control of Chunghwa Chemical Synthesis & Biotech Co., Ltd..
3. Assess the appropriateness of the accounting policies adopted by the management; also, the reasonableness of the accounting estimates and related disclosures made.
4. Base on the audit evidence obtained to make conclusions on the suitability of the accounting base for continuing operation base adopted by the management and whether or not the events or circumstances causing significant doubts to the continuing operation ability of Chunghwa Chemical Synthesis & Biotech Co., Ltd. are with significant uncertainties. If the independent auditor believes that such events or circumstances have significant uncertainties, it is necessary to remind the users of the individual financial statements in the audit report to pay attention to the relevant disclosure or to revise the audit opinion when such disclosures are inappropriate. The conclusion of the independent auditor is based on the audit evidence obtained as of the audit report date. However, future events or circumstances may result in the inability of Chunghwa Chemical Synthesis & Biotech Co., Ltd. to continue operating.
5. Assess the overall expression, structure, and content of the individual financial statements (including the relevant notes) and whether or not the relevant transactions and events in the individual financial statements are presented fairly.
6. Obtain sufficient and appropriate audit evidence on the financial information of business entities within the Group in order to express an opinion on the individual financial statements. The independent auditor is responsible for guiding, supervising, and

implementing the audit of the business entity; also, it is responsible for forming an opinion on the audit of the individual financial statements.

The matters communicated by the independent auditor to the governing unit include the scope and timing of the planned audit, and the significant findings (including the major nonconformities of internal controls identified in the auditing process).

The independent auditor has provided the declaration of independence of the CPA Firm personnel subject to the Code of Ethics to the governing unit; also, it has communicated with the governing unit regarding the relationship and other matters (including the relevant protection measures) that may affect the independence of the independent auditor.

The independent auditor has based on the communications with the governing unit to determine the key audit matters to be performed on the 2025 individual financial statements of Chunghwa Chemical Synthesis & Biotech Co., Ltd.. The independent auditor shall state the key audit matters in the audit report except for the specific matters prohibited by law from being disclosed, or, in rare cases; the independent auditor decides not to have specific matters communicated in the audit report since the negative effect of such disclosure can be reasonably expected to be greater than the increase of public interest.

PricewaterhouseCoopers, Taiwan

March 30, 2026

Chunghwa Chemical Synthesis & Biotech Co., Ltd.
Individual Balance Sheet
December 31, 2025 and 2024

Unit: NTD thousand

	Assets	Additional notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets					
1100	Cash and cash equivalents	6 (1)	$ 163,100	4	$ 183,996	4
1140	Contract assets - Current	6 (16)	397	-	3,458	-
1170	Net accounts receivable	6(3)	34,286	1	115,080	2
1180	Account receivables-Related Parties-net	7	67,169	2	72,120	2
1200	Other receivable	7	4,745	-	3,859	-
1220	Current income tax assets		21,210	-	8,367	-
130X	Inventory	6 (4)	717,938	17	968,998	21
1410	Prepayments		6,665	-	42,282	1
11XX	**Total of Current Assets**		1,015,510	24	1,398,160	30
	Non-Current assets					
1510	Financial assets that are measured at fair value through profit or loss-non-current	6 (2)	32,835	1	17,433	-
1550	Investments accounted for by the equity method	6 (5)	1,034,139	24	997,746	21
1600	Property, plant, and equipment	6 (6)	2,056,221	48	2,192,903	46
1755	Right-of-use assets	6 (7)	2,872	-	4,406	-
1760	Real property for investment- net	6 (8)	10,700	-	10,700	-
1780	Intangible assets		1,537	-	3,768	-
1840	Deferred income tax assets	6 (22)	52,275	1	35,547	1
1990	Other current non-assets- other	6 (12) and 8	79,696	2	69,948	2
15XX	**Total of Non-Current Assets**		3,270,275	76	3,332,451	70
1XXX	**Total assets**		$ 4,285,785	100	$ 4,730,611	100

(Continued next page)

Chunghwa Chemical Synthesis & Biotech Co., Ltd.
Individual Balance Sheet
December 31, 2025 and 2024

Unit: NTD thousand

	Liabilities and equity	Additional notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current liabilities					
2100	Shot-term borrowings	6 (9)	$ 200,000	5	$ 150,000	3
2130	Contract liabilities - Current	6(16) and 7	23,165	-	97,228	2
2150	Payable notes		1,283	-	1,283	-
2170	Accounts payable		28,962	1	40,161	1
2219	Other payable- other	6 (10)	69,502	2	101,807	2
2280	Lease liabilities – Current		1,129	-	2,543	-
2399	Other current liabilities- other		2,129	-	2,193	-
21XX	**Total of current liabilities**		326,170	8	395,215	8
	Non-current liabilities					
2527	Contract liabilities – Non-current	6 (16)	3,501	-	12,743	-
2540	Long-term borrowings	6 (11)	600,000	14	700,000	15
2570	Deferred income tax liabilities	6 (22)	267,017	6	263,788	6
2580	Lease liabilities – Non-current		1,757	-	1,925	-
25XX	**Total of non-current liabilities**		872,275	20	978,456	21
2XXX	**Total liabilities**		1,198,445	28	1,373,671	29
	Equity					
	Share capital	6 (13)				
3110	Ordinary shares capital		769,180	18	775,600	16
	Capital reserve	6 (14)				
3200	Capital reserve		331,763	8	334,526	7
	Retained earnings	6 (15)				
3310	Legal earnings reserve		356,741	8	348,897	7
3320	Special earnings reserve		238,771	5	238,771	5
3350	Undistributed earnings		1,446,718	34	1,724,311	37
	Other equity					
3400	Other equity		(55,833)	(1)	(65,165)	(1)
3XXX	**Total equity**		3,087,340	72	3,356,940	71
	Significant contingent liabilities and unrecognized contractual commitments	9				
3X2X	**Total liabilities and equity**		$ 4,285,785	100	$ 4,730,611	100

Please refer to the notes enclosed in the individual financial reports that are an integral part of the individual financial statements.

Chunghwa Chemical Synthesis & Biotech Co., Ltd.
Individual comprehensive income statements
January 1 to December 31, 2025 and 2024

Unit: NTD thousand
(except for earnings (loss) per share in NTD)

	Item	Additional notes	2025 Amount	2025 %	2024 Amount	2024 %
4000	Operating revenues	6(16) and 7	$ 782,848	100	$ 1,327,606	100
5000	Operating cost	6(4)(21) and 7	(809,004)	(103)	(952,667)	(72)
5900	Operating gross profit (loss)		(26,156)	(3)	374,939	28
	Operating expenses	6 (21) and 7				
6100	Marketing expenses		(62,188)	(8)	(83,098)	(6)
6200	Administrative expenses		(70,440)	(9)	(86,377)	(7)
6300	Research and development expenses		(168,348)	(22)	(205,841)	(15)
6000	Total operating expenses		(300,976)	(39)	(375,316)	(28)
6900	Operating loss		(327,132)	(42)	(377)	-
	Non-operating revenues and expenses					
7100	Interest revenue	6 (17)	3,784	1	4,359	-
7010	Other revenue	6 (18)	8,323	1	12,324	1
7020	Other profits and losses	6 (19)	11,108	1	8,821	1
7050	Financial costs	6 (20)	(16,694)	(2)	(21,235)	(2)
7070	Share of profit of subsidiaries, associates and joint ventures accounted for under equity method	6 (5)	62,642	8	51,158	4
7000	Total non-operating revenues and expenses		69,163	9	55,427	4
7900	**Net profit (loss) before tax**		(257,969)	(33)	55,050	4
7950	Income tax benefit (expense)	6 (22)	14,122	2	(2,018)	-
8200	**Current period net profit (loss)**		($ 243,847)	(31)	$ 53,032	4
	Other comprehensive income (net)					
	Items not re-classified under profit or loss					
8311	Defined benefit plan revaluation amount and volume	6 (12)	$ 9,703	1	$ 19,934	1
8330	The proportion of other comprehensive incomes from subsidiaries, associates, and equity joint-ventures accounted for under the equity method – not reclassified as profit and loss		(2)	-	(5,646)	-
8349	Income tax related to accounts not being reclassified	6 (22)	(1,940)	-	(3,986)	-
8310	Total amount of items not reclassified to profit or income		7,761	1	10,302	1
	Items that may be re-classified subsequently under profit or loss					
8361	Exchange differences arising from translating the financial statements of foreign operations		(514)	-	850	-
8380	The proportion of other comprehensive incomes from subsidiaries, associates, and equity joint-ventures accounted for under the equity method – may be reclassified as profit and loss		261	-	4,569	-
8360	Total amount of items probably reclassified to profit or loss subsequently		(253)	-	5,419	-
8300	**Other comprehensive income (net)**		$ 7,508	1	$ 15,721	1
8500	**Total comprehensive income for the period**		($ 236,339)	(30)	$ 68,753	5
	Earnings (loss) per share	6 (23)				
9750	Basic earnings (loss) per share		($	4.39)	$	0.95
9850	Diluted earnings (loss) per share		($	4.39)	$	0.94

Please refer to the notes enclosed in the individual financial reports that are an integral part of the individual financial statements.

Chunghwa Chemical Synthesis & Biotech Co., Ltd.
Individual statement of changes in equity
January 1 to December 31, 2025 and 2024

Unit: NTD thousand

	Additional notes	Capital reserve			Retained earnings			Other equity		Treasury stock	Total equity
		Ordinary shares capital	Issuance premium	Others	Legal earnings reserve	Special earnings reserve	Undistributed earnings	Exchange differences arising from translating the financial statements of foreign operations	Unrealized valuation gains or losses on financial assets measured at fair value through other comprehensive income		
2024											
Balance at January 1, 2024		$ 775,600	$ 333,746	$ 780	$ 322,152	$ 229,344	$ 1,744,089	($ 5,929)	($ 49,547)	$ -	$ 3,350,235
Current period net profit		-	-	-	-	-	53,032	-	-	-	53,032
Current other comprehensive income		-	-	-	-	-	19,588	5,419	(9,286)	-	15,721
Total comprehensive income for the period		-	-	-	-	-	72,620	5,419	(9,286)	-	68,753
The 2023 appropriation and distribution of earnings:	6 (15)										
Legal earnings reserve		-	-	-	26,745	-	(26,745)	-	-	-	-
Special earnings reserve		-	-	-	-	9,427	(9,427)	-	-	-	-
Cash dividend		-	-	-	-	-	(62,048)	-	-	-	(62,048)
The reinvested company(ies) disposed of equity instruments measured at the fair value through other comprehensive profits and losses		-	-	-	-	-	5,822	-	(5,822)	-	-
Balance at December 31, 2024		$ 775,600	$ 333,746	$ 780	$ 348,897	$ 238,771	$ 1,724,311	($ 510)	($ 64,655)	$ -	$ 3,356,940
2025											
Balance at January 1, 2025		$ 775,600	$ 333,746	$ 780	$ 348,897	$ 238,771	$ 1,724,311	($ 510)	($ 64,655)	$ -	$ 3,356,940
Current period net profit		-	-	-	-	-	(243,847)	-	-	-	(243,847)
Current other comprehensive income		-	-	-	-	-	9,450	(253)	(1,689)	-	7,508
Total comprehensive income for the period		-	-	-	-	-	(234,397)	(253)	(1,689)	-	(236,339)
The 2024 appropriation and distribution of earnings:	6 (15)										
Legal earnings reserve		-	-	-	7,844	-	(7,844)	-	-	-	-
Cash dividend		-	-	-	-	-	(14,736)	-	-	-	(14,736)
The reinvested company(ies) disposed of equity instruments measured at the fair value through other comprehensive profits and losses		-	-	-	-	-	(11,274)	-	11,274	-	-
Share repurchase	6 (13)	-	-	-	-	-	-	-	-	(18,525)	(18,525)
Cancellation of treasury shares	6 (13)	(6,420)	(2,763)	-	-	-	(9,342)	-	-	18,525	-
Balance at December 31, 2025		$ 769,180	$ 330,983	$ 780	$ 356,741	$ 238,771	$ 1,446,718	($ 763)	($ 55,070)	$ -	$ 3,087,340

Please refer to the notes enclosed in the individual financial reports that are an integral part of the individual financial statements.

Chunghwa Chemical Synthesis & Biotech Co., Ltd.
Individual Cash Flow Statement
January 1 to December 31, 2025 and 2024

Unit: NTD thousand

	Additional notes	January 1 to December 31, 2025	January 1 to December 31, 2024
Cash flow from operating activities			
Pre-tax profit (loss) for the current period		($ 257,969)	$ 55,050
Adjustments			
Income, expense, and loss			
Depreciation	6 (21)	187,560	194,606
Amortization	6 (21)	3,192	3,397
Net loss (profit) from financial assets and liabilities at fair value through profit and loss	6 (2)(19)	(16,923)	15,423
Dividend income	6 (18)	-	(4,286)
Interest revenue	6 (17)	(3,784)	(4,359)
The profit or loss in the subsidiary, affiliated company and joint ventures recognized under the equity method	6 (5)	(62,642)	(51,158)
Interest expenses	6 (20)	16,694	21,235
Lease modification gain	6 (7) (19)	(132)	-
Gain in disposal and scrap of property, plant and equipment	6 (19)	-	(609)
Changes in assets/liabilities relating to operating activities			
Net changes in assets relating to operating activities			
Financial assets at fair value through profit and loss	6 (2)	1,521	-
Contract assets		3,061	(3,183)
Net accounts receivable		80,794	(83,027)
Account receivables-Related Parties- net		4,951	139,070
Other receivable		(2,172)	5,986
Inventory		277,695	242,028
Prepayments		8,982	7,510
Net defined benefit assets		(607)	(8)
Net changes in liabilities relating to operating activities			
Accounts payable		(11,199)	(62,920)
Other payable		(19,741)	(82,747)
Other current liabilities-others		(64)	(425)
Contract liabilities		(83,305)	69,607
Net cash provided by operating activities		125,912	461,190
Interest received		3,784	4,359
Dividends received		27,379	30,197
Income tax paid		(14,160)	(34,824)
Interest paid		(16,587)	(21,525)
Net cash inflow from operating activities		126,328	439,397
Cash flow from investing activities			
Acquisition of investment under the equity method		(100)	-
Costs of property, plant and equipment acquired	6 (24)	(61,373)	(103,085)
Proceeds from disposal of property, plant and equipment		-	609
Acquisition of Intangible assets		(961)	(1,606)
Decrease in refundable deposits		620	4,000
Net cash outflow from investing activities		(61,814)	(100,082)
Cash flow from financing activities			
Increase (decrease) in Shot-term borrowings	6 (25)	50,000	(350,000)
Proceeds from long-term loan	6 (25)	200,000	-
Re-payments of long-term borrowings	6 (25)	(300,000)	-
Lease principal repayment	6 (25)	(2,149)	(2,851)
Cash dividend distribution	6 (15)	(14,736)	(62,048)
Share repurchase	6 (13)	(18,525)	-
Net cash outflow from financing activities		(85,410)	(414,899)
Decrease in cash and cash equivalents for the current period		(20,896)	(75,584)
Opening balance of cash and cash equivalents		183,996	259,580
Closing balance of cash and cash equivalents		$ 163,100	$ 183,996

Please refer to the notes enclosed in the individual financial reports that are an integral part of the individual financial statements.

Appendix IV

Chunghwa Chemical Synthesis & Biotech Co., Ltd.

Report on treasury stock repurchase execution

Session of share repurchase	First
Board resolution date	April 14, 2025
Purpose of share repurchase	Protect the Company's credit and shareholders' equity
Estimated period of share repurchase	2025/04/15~2025/06/14
The expected re-purchase number	Common shares: 1,000,000 shares
Price range of re-purchase	NTD 20~NTD 37
Actual repurchase period	2025/04/16~2025/06/10
Actual repurchase share type and quantity	Common shares: 642,000 shares
Actual repurchase share amount	NTD 18,533,894 thousand
Reason for incompletion	In order to balance market mechanisms and protect the overall interests of shareholders, the Company conducted repurchases in batches based on stock price fluctuations and trading volume, and therefore did not complete the full repurchase.
Average repurchase price per share	NTD 28.87
Number of shares cancelled or transferred	642,000 shares cancelled
Cumulative number of shares held in the Company	0 share
Ratio of cumulative shares held to total issued shares (%)	0%

Appendix V

Chunghwa Chemical Synthesis & Biotech Co., Ltd.

Deficit Appropriation Table

2025

Unit: NTD

Item	Amount
Opening undistributed earnings	1,701,729,792
Less: Retained earnings adjusted in 2025	(11,166,514)
Unappropriated adjusted earnings	1,690,563,278
Less: net loss after tax for 2025	(243,847,180)
Closing undistributed earnings	1,446,716,098

Appendix VI

Chunghwa Chemical Synthesis & Biotech Co., Ltd.

Information on Intended Private Placement for Issuance of Common Stock Shares or Domestic Convertible Corporate Bonds (Including Secured or Unsecured Convertible Corporate Bonds):

I. To enrich the operating capital, pay off debts borne by the Company, or for other demands for funds to support future developments of the Company, the Company intends to introduce strategic funds raised by investors through private placement reflective of the market situation and the needs of the Company for issuance either common stock shares or domestic convertible corporate bonds (including secured or unsecured convertible corporate bonds) or common stock shares in combination with domestic convertible corporate bonds separately or concurrently. The actual number of shares to be issued or convertible is to be decided by the Board of Directors as authorized through the shareholders' meeting depending on the situation on the capital market and may not exceed 20% (that is, 15,383,600 shares) of the total number of outstanding shares.

II. Clarifications are provided below as required by Article 43-6 Paragraph 6 of the Securities and Exchange Act:

(I) Basis for and legitimacy of pricing:

1. The price per share of private placement common stock may not be below 80% of the reference price. The reference price is the higher of those calculated according to the two criteria below:

(1) The price obtained with the simple arithmetic mean of the closing prices of the one, three, or five business days prior to the pricing date from which the free allotment ex-right and cash dividend subtracted and capital decrease reverse ex-right added back up.

(2) The price obtained with the simple arithmetic mean of the closing prices of the thirty business days prior to the pricing date from which the free allotment ex-right and cash dividend subtracted and capital decrease reverse ex-right added back up.

2. Private convertible corporate bonds:

(1) Denomination: NTD 100,000 or its multiples.

(2) Issuance period: not more than seven years from the issuance date.

(3) Coupon interest rate: tentatively set at 0% annual interest rate.

(4) The issue price of private placement convertible corporate bonds may not be below 80% of the theoretical price. The theoretical price will be determined with the valuation model selected that covers and takes into consideration at the same time various rights included in the issuance criteria. The conversion price was determined by calculating the simple arithmetic average of the closing price of the common stock for one,

three or five business days prior to the price determination date, less the ex-rights and dividends of stock dividends, and adding back the anti-ex-rights of the capital reduction, or the simple arithmetic average of the closing price of the common stock for 30 business days prior to the price determination date, less the ex-rights and dividends of stock dividends, and adding back the anti-ex-rights of the capital reduction. It shall be the higher of the two calculations and the price shall not be less than 80% of the reference price.

3. Within the scope while the price on the substantial pricing date and substantial private placement price (including the conversion price of the private placement convertible corporate bonds) are not below the range as resolved in the shareholders' meeting, it is proposed that the shareholders' meeting should authorize the Board of Directors to solicit specific people as the market update may justify. The private placement price (including the conversion price of private placement convertible corporate bonds) is determined according to the laws and regulations set by the competent authority, with reference to the reference price or theoretical price mentioned above in addition to the "three-year transfer restriction" for private placement securities under the Securities and Exchange Act; as such, the price set shall be reasonable.

(II) Choice of specific persons: Specific persons are limited to strategic investors meeting the eligibility criteria specified under Article 43-6 Paragraph 1 of the Securities and Exchange Act, capable of helping the Company improve its technologies, quality, bring down the cost, boost efficiency, maximize market share, enhance corporate governance, and strengthen risk management, and approving the management philosophy of the Company. Approaching strategic investors meeting the foregoing criteria is meant to meet, required for, and expected to render benefits in terms of the Company's long-term development needs. It is intended to help the Company fulfill the foregoing benefits taking advantage of the experience, knowledge, technical background, distribution channels, or deployment of the said strategic investors. No specific persons have been approached by the Company so far. It is intended to authorize the Board of Directors through the shareholders' meeting to take care of approaching specific persons.

(III) Rationale for organizing private placements:

1. Why no public offering? In light of the situation on the capital market, time-efficiency, feasibility, and issue cost of capital raising, and the actual needs for introducing strategic investors, the requirement that private placement securities may not be transferred freely within three years helps ensure the long-term partnership between the Company and its strategic investors; as such, securities are issued not through public offering but through private placement.
2. Private placement limit: Not to exceed 15,383,600 common stock shares.
3. The purpose of using the funds acquired through private placement and the

benefits anticipated therefrom: The Company will carry out the private placement task either once or in batches (not beyond three times in maximum) dependent upon the market update and the fact of the specific people. The funds so acquired through private placement either once or in batches are anticipated to be used to enrich the working capital, pay off the Company's debts or to satisfy other needs aiming at the Company's future development. Each private placement is expected to reinforce the competitive advantages of the Company, improve the operating efficacy, and strengthen the financial structure and hence helps with the shareholders' equity positively.

III. Major details of the current plan to issue common stock shares or domestic convertible corporate bonds (including secured or unsecured convertible corporate bonds) through private placement include the actual issue price, number of shares, issuance criteria, value of private placement, capital increase base date, action items, expected progress, and expected possible benefits, among others, as well as all the other matters and mechanisms concerning the issuance plan are intended to be placed at the discretion of the Board of Directors as authorized through the shareholders' meeting, too. The Board of Directors may adjust, define, and manage them reflective of the situation on the market and may also revise or change them as instructed by the competent authority or based on the operational evaluation or in response to the objective environment as needed.

IV. The rights and obligations associated with the current private placement common stock shares are identical to those of outstanding common stock shares of the Company. Applicable restrictions for securities in the current private placement shall be based on Article 43-8 of the Securities and Exchange Act and clarifying letters of applicable laws and regulations from the competent authority.

V. To facilitate the current placement of securities, it is intended to authorize the Chairman or his/her designee through the shareholders' meeting to negotiate, finalize, and enter into all contracts and documents concerning the current private placement and take care of all the matters required for the current private placement on behalf of the Company. For matters not specified above, the Chairman is authorized to handle them at his/her own discretion as required by law.

Appendix VII

Chunghwa Chemical Synthesis & Biotech Co., Ltd.

Articles of Incorporation

Chapter 1 General Provisions

Article 1: The Company is named Chunghwa Chemical Synthesis & Biotech Co., Ltd. in accordance with the Company Act.

Article 2: The business activities of the Company are as follows:

1. C802041 Manufacturing of Drugs and Medicines
2. F108021 Wholesaler of Drugs and Medicines
3. ZZ99999 Business activities not prohibited or restricted by law, except for those requiring special approval.

Article 3: When the Company becomes a shareholder with limited responsibility of another company, the total amount to be invested may not be subject to the restriction of Article 13 of the Company Act, which states that such an amount may not exceed 40% of the paid-in capital.

Article 4: The Company is located in New Taipei City. If necessary, it may establish branches and plants in different regions domestically or overseas. Establishment and revocation of such facilities is decided by the Board of Directors.

Article 5: Public announcements of the Company shall be duly made in accordance with Article 28 of The Company Act.

Chapter 2 Shares

Article 6: The capital of this Company is NTD 1.6 billion, and divided into 160 million shares of NTD 10 per share. NTD 120 million is divided into 12 million shares for the issuance of employee stock options. The Board of Directors is authorized to issue the unissued shares (including those for issuance of employee stock options) in batches depending on company operational needs.

Article 7: The Company's share certificates are in registered forms in all cases, duly signed or affixed with the seal by the director representing the Company and are duly issued after being duly certified by the bank which is entitled to certify share certificates for issuance. The Company is, as well, entitled to issue shares without printing share certificates or to print share certificates in combination for the aggregate total in each issuance and to request a centralized custody institution for registration and custody of the share certificates.

Article 8: The Company will offer shareholder services in accordance with related laws and regulations mandated by the securities authority.

Article 9: Within 60 days prior to each shareholders' annual meeting, 30 days before each ad hoc shareholder meeting, or 5 days before the Company decides the base date for dividend and bonus distribution or other profit, share transfer registration will be suspended.

Chapter 3 Shareholders Meetings

Article 10: The shareholder meetings of the Company are of two types, one is the

shareholders' annual meeting, and the other is the ad-hoc shareholder meeting.

A. The annual shareholder meeting is convened by the Board of Directors within six months after the fiscal year ends.
B. The ad-hoc meeting may be convened according to laws when necessary.

Article 11: Shareholders shall be notified within 30 days before the shareholders' annual meeting and 15 days before the ad-hoc shareholder meeting.

Article 11-1: The Company's shareholders' meetings may take place in the form of video conferencing or in any other way announced by the Ministry of Economic Affairs.

Article 12: Except otherwise regulated by The Company Act, a shareholders' meeting resolution is passed when more than half of all outstanding shares are represented in the meeting, and is approved by more than half of all voting rights represented during the meeting.

Shareholders have one vote for each share, but shareholders specified under Article 179 of the Company Act do not.

Article 13: Whenever the Company has a plan to cancel the public offering, it shall submit the decision duly resolved in the shareholders' meeting. Further, this Article shall not be changed during emerging stocks and the period of being listed on Taiwan Stock Exchange Corporation (TWSE) and/or Taipei Exchange (TPEx).

Article 14: A shareholder who is unable to attend the shareholders' meeting may delegate an agent to attend, but need to provide a power of attorney printed by the Company specifying the nature of authority and carrying the signature or personal seal of the shareholder within five days before the meeting. One shareholder may issue one power of attorney and delegate one agent only. Except for the trust enterprise or the securities brokerages approved by the securities competent authorities, the balloting rights of the representative who is commissioned by two or more shareholders shall not exceed 3% of the balloting rights representing the total outstanding shares and the portion in excess does not count. When the power of attorney is repeated, the first one delivered shall prevail unless it was revoked.

For shareholders' meetings called for by the Company, "electronically" will be included as a way to cast a vote and how it is exercised shall be specified in the Shareholders' Meeting Notice.

Article 15: Shareholders meetings that are convened by the Board of Directors shall be chaired by the Chairmen. If the Chairman is unable to perform his/her duties due to leave of absence or any reasons, the vice chairmen shall act in place of the chairmen; if there is no vice chairmen or the vice chairmen also is on leave or for any reason unable to exercise the powers of the vice chairmen, the Chairman may appoint one of the directors to act on behalf. If no one is appointed, the remaining directors will appoint one among themselves to perform the Chairman's duties on behalf.

When the shareholders' meeting is convened by a convener outside the

Board of Directors, the chairperson shall be the convener. If there are more than two conveners, one of them shall be the representative.

Article 16: Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

The minute of the meeting as described above may be distributed through public announcement.

Chapter IV. The Board of Directors and Functional Committees

Article 17: The Company's Board of Directors have five to nine members. A candidate nomination system has been adopted for director election. The shareholders can elect the directors from the candidate list. A director shall serve a term of three years and may continue if re-elected. When the term of directors expires and the re-election cannot be conducted in time, the term is extended until the re-election is conducted. The total inscribed shares held by the directors may not be less than the percentage required by the securities authority.

The above-mentioned number of directors shall include at least three independent directors and may not be less than one third of the total director seats. The profession requirements, restrictions on shareholding and part-time work of independent directors, the definition of independence, nomination, and other requirements to follow are determined in accordance with related laws and regulations.

Article 18: An audit committee composed of all the independent directors has been formed. The number of members of the audit committee may not be less than three. One of them shall be the convener and at least one of them shall be a professional in accounting or finance.

Article 19: The Company shall create a remuneration committee as well as other functional committees. The guidelines for each committee are formulated by the Board of Directors.

Article 20: The Board of Directors is authorized to determine the remuneration for the Chairman, Vice Chairman, independent directors and directors according to the extent of their participation, contribution to the operation of the Company, and the standards normally adopted by the industry.

Article 21: The Company is entitled to, during the directors' tenure of office, purchase liability insurance for all directors to cover their responsibility for indemnity for the responsibility they are supposed to assume within the scope of their performance of duty.

The Company shall report the insured amount, coverage, premium rate, and other major contents of the liability insurance it has insure or renewed for directors, at the next board meeting.

Article 22: The responsibilities of the Board of Directors are as below:

1. Convening shareholders' meetings to make resolutions on related matters;
2. Reviewing business guidelines, research design, production plans

and work in progress;
3. Reviewing and ratifying important revisions and curtailment of regulations;
4. Reviewing and ratifying budgets and final accounts, business reports and surplus allocation proposals;
5. Reviewing and ratifying revisions and annulling important contracts;
6. Approving the establishment, personnel increase and decrease, and changes of branch operations;
7. Deciding on important personnel appointments, dismissals and transfers, and approving personnel retirement and pension guidelines;
8. Approving proposals on capital increase or decrease and investment and cooperative projects;
9. Deciding on matters suggested by the chairperson;
10. Reviewing matters proposed by the president;
11. Other responsibilities conferred by law or shareholders.

Article 23: Directors shall form a Board of Directors, and the Board of Directors shall elect a Chairperson of the board from among the directors by a majority vote at a meeting attended by over two-thirds of the directors, and may also elect in the same manner a Vice Chairman of the board depending on business need. The Chairperson shall represent the Company to preside all business matters.

Article 24: The chairperson shall be the chair and convener of the Board of Directors and represent the Company in external matters. If the Chairman is unable to perform his/her duties due to leave of absence or any reasons, the vice chairmen shall act in place of the chairmen; if the vice chairmen also is on leave or for any reason unable to exercise the powers of the vice chairmen, the Chairman may appoint one of the directors to act on behalf. If no one is appointed, the remaining directors will appoint one among themselves to perform the Chairman's duties on behalf.

A director who is unable to attend the meeting of the Board of Directors may issue a power of attorney indicating the nature of authority to another director as a representative. The representative may accept the delegation of one director only.

Article 25: A notice of the meeting of the Board of Directors shall set out the reasons for convening and be issued to all directors within seven days prior to the meeting, except in cases of emergency. The meeting notices may be issued in writing or through email or fax.

Article 26: Unless otherwise stated in the Company Act, resolutions made by the Board of Directors require the attendance of the majority of the directors and approval by the majority of the attending directors.

Chapter 5. Employees

Article 27: The Company may have managers. Their appointment, dismissal and remuneration shall be conducted in accordance with Article 29 of the Company Act.

Article 28: The president shall follow the instructions of the chairperson and act according to the authority conferred by the Board of Directors to manage

all the operations of the Company with the assistance of the vice president.

Article 29: The Company may hire several lawyers, accountants and consultants, and they shall be appointed by the Board of Directors.

Article 30: The Board of Directors of the Company will set an administrative procedure and plant administrative regulations.

Chapter 6. Surplus Distribution

Article 31: The Company shall recognize Jan. 1 to Dec. 31 as the fiscal year period. The Board of Directors shall prepare the following reports and statements at each fiscal year end and present it for ratification in the annual shareholders' meeting:

1. Business report;
2. Financial statements; and
3. Proposal for allocation of profits or compensation of losses.

Article 32: If the Company is profitable in the fiscal year, 1% to 15% of the profit shall be allocated as bonuses for employees, and no more than 3% of the profit shall be allocated as a bonus for directors. Of the employee bonus amount, no less than 10% shall be allocated as a bonus for entry-level employees. However, in case of the accumulated losses, certain profits shall first be reserved to cover them.

The distribution of the employee remuneration described above may include the employees of affiliates that meet certain conditions and the conditions set out by the Board of Directors.

Article 32-1: The industrial environment of the Company is changing and its corporate life cycle is in a stage of steady growth. Considering the Company's need for capital in the future, long-term financial planning, and cash inflow for shareholders, the Company shall distribute the earnings surplus (if any) every year in the following order:

1. Pay the taxes according to law.
2. Offset losses of previous years.
3. Appropriate 10% to be the statutory surplus reserve.
4. Appropriate certain percentages to be the special reserve as required by law.
5. If there are funds left, a portion may be retained for awarding bonuses to the shareholders, along with the accumulated undistributed earnings from the preceding year, if business conditions permit. Cash dividends may not be less than 50% of the shareholder bonus, but stock dividends can be issued instead if the cash dividend per share is less than NTD 0.1.

Chapter 7. Supplementary Provisions

Article 33: Matters that this charter fails to cover shall be conducted according to the Company Act and related laws and regulations.

Article 34: Established on Oct. 12, 1963, this charter was amended the first time on Mar. 1, 1964, the second time on Apr. 11, 1965, the third time on Apr. 11, 1967, the fourth time on June 29, 1968, the fifth time on May 10, 1969, the sixth time on Sept. 15, 1975, the seventh time on Apr. 29, 1976, the eighth time on Apr. 23, 1977, the ninth time on Oct. 7, 1978, the tenth

time on May 19, 1981, the 11th time on Dec. 26, 1981, the 12th time on May 29, 1982, the 13th time on Apr. 23, 1983, the 14th time on May 28, 1986, the 15th time on May 9, 1987, the 16th time on Apr. 30, 1988, the 17th time on Apr. 29, 1989, the 18th time on May 12, 1990, the 19th time on May 4, 1991, the 20th time on Apr. 11, 1992, the 21st time on May 29, 1993, the 22nd time on May 28, 1994, the 23rd time on June 7, 1996, the 24th time on June 30, 1997, the 25th time on May 12, 1998, the 26th time on June 29, 1999, the 27th time on June 26, 2002, the 28th time on June 20, 2003, the 29th time on June 18, 2004, the 30th time on June 24, 2005, the 31st time on June 16, 2006, the 32nd time on June 28, 2007, the 33rd time on June 19, 2009, the 34th time on June 8, 2010, the 35th time on June 20, 2012, the 36th time on June 19, 2013, the 37th time on June 18, 2015, the 38th time on May 31, 2016, the 39th time on July 1, 2021, the 40th time on May 25, 2022, the 41st time on May 30, 2024 and the 42nd time on May 29, 2025 the rest of the articles came into force after they were approved during the shareholders' meetings.

Appendix VIII

Chunghwa Chemical Synthesis & Biotech Co., Ltd.

Rules of Procedure for Shareholders Meetings

Article 1: To establish a strong governance system and sound supervisory capabilities for the Company's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2: The rules of procedures for the Company's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 3: Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the board of directors.

Changes to how the Company convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.

The Company shall enter the shareholders' meeting notice, the form of power of attorney, matters to be ratified and discussed, director appointments or dismissals, and related descriptions into the electronic files, and upload them to the Market Observation Post System 30 days before the annual shareholders' meeting or 15 days before the ad hoc shareholder meeting. The Company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. If, however, the Company has the paid-in capital of NTD 10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders meeting. In addition, before 15 days before the date of the shareholders meeting, the Company shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby.

This Corporate shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

1. For physical shareholders meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.

3. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

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

Such act(s) as to elect or discharge a director, amend the Articles of Incorporation, reduce capital, apply for discontinuity from public offering, permit for director prohibition of business strife, turn earnings into capital increase, turn the reserve into capital increase, dissolve the Company, merger or demerger, or any affairs set forth under all Subparagraphs of Paragraph 1, Article 185 of the Company Act, affairs set forth under Article 26–1, Article 43–6 of Securities and Exchange Act, Article 56–1 and Article 60–2 of Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall have the major contents duly enumerated and explained in the convening agenda and shall not be proposed by means of an extemporaneous (unscheduled) motion.

If the shareholders' meeting notice has indicated the re-election of all director seats and the beginning date of the term of office, then after the re-election has been completed, the beginning date of the term of office cannot be changed by an extempore motion or other means in the same shareholders' meeting.

A shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. The board of directors may not have the proposals presented by shareholders that fall in the scope of Article 172-1 Section 4 of the Company Act included for discussion. A shareholder(s) is (are) entitled to submit a proposal to urge the Company to promote public interests or to fulfill corporate social responsibility (CSR). In procedures, such a proposal should be limited to one item in accordance with Article 172–1 of the Company Act. The item(s) in excess of one item in the proposal shall not be covered in the proposal.

The Company should announce the acceptance of a shareholders' proposal, submission by paper or electronic means, submission location and time before the halt date prior to a general meeting. The submission period should be not shorter than 10 days.

The shareholder's proposal is limited to 300 words' otherwise it will not be included for discussion. The proposing shareholders must attend the shareholders' meeting in person or by proxy to participate in the proposal discussion.

The Company shall notify the shareholder submitting the proposal of the status of his or her proposal before the date when the notice of the shareholders' meeting is sent, and include the proposals that have met the requirements in this article in the meeting notice. The Board shall provide reasons for not including a shareholder's proposal in the agenda at the

shareholders' meeting.

Article 4: For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.
A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company before five days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.
If the shareholders wish to exercise the balloting right by attending the meeting in person or voting in writing or by electronic means after the proxy is received by the Company, the shareholders shall have the Company informed in writing two days prior to the shareholders' meeting date to revoke the proxy. The balloting right exercised by the representative shall prevail if the proxy is not revoked before the deadline.
If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to the Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5: The venue for a shareholders meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.
The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders meeting.

Article 6: The Company shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.
The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.
Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy

forms shall also bring identification documents for verification.
The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.
The Company shall have the Agenda Handbook, annual reports, attendance card, statement slip, ballots, and other meeting materials delivered to the shareholders presented; also, the ballot will be distributed to the directors for the election of directors, if any.
When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.
In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.
In the event of a virtual shareholders meeting, the Company shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6-1: To convene a virtual shareholders meeting, the Company shall include the follow particulars in the shareholders meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
   A. To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
   B. Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
   C. In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.
   D. Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.

3. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.

Article 7: If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair.

A shareholders' meeting convened by the board of directors shall be chaired by the chairman in person and shall be attended by a majority of the total director seats in the Board and shall be attended by the minimum of one independent director while each functional committee shall have at least one representative to participate in the meeting. The facts of participation shall be expressly recorded into the minutes of the shareholders' meeting.

If the shareholders' meeting is convened by any authorized party other than the Board of Directors, the convener will act as the meeting chairman. If there are two or more conveners, they shall appoint one among themselves to chair the meeting.

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

Article 8: The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

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

meeting from beginning to end.
The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

Article 9: Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.
The chairman should announce the commencement of the meeting as soon as it is due. However, if the attendees represented less than half of all outstanding shares, the meeting chairman may announce to postpone the meeting up to two times, for a period totaling no more than one hour. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.
In the event of a virtual shareholders meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform. If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6.
When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

Article 10: If the shareholders' meeting is called by the Board of Directors, the agenda should be prescribed by the Board of Directors. Each motion should be subject to independent voting. The meeting should be conducted according to the specified agenda unless the shareholders have resolved to modify the agenda.
The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.
The Chairman may not announce the meeting is adjourned until a resolution is reached for the two procedures (including motions) referred to above. If the Chairman has announced the meeting adjourned in violation of the procedures, the other board directors shall promptly assist the shareholders presented with a majority of balloting rights to elect a

chairman to continue the meeting in accordance with the legal procedures. The Chairman must give the proposal or the amendment and motion proposed by the shareholders an opportunity to be explained and discussed sufficiently until it is ready for balloting and then stop the discussion for balloting.

Article 11: Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

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

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

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

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

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

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

Article 12: Voting at a shareholders meeting shall be calculated based the number of shares.

With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares. When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The shareholding of the shareholders without balloting right referred to above is not included in the balloting rights of the shareholders presented. With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13: Shareholders are entitled to one balloting right per share except for those restricted without any voting right granted or those without any voting according to Article 179 Paragraph 2 of the Company Act.

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

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except for a declaration to revoke a prior expression of intent.

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

Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders.

During the voting process, the chair or a designee should announce the

total votes represented by the shareholders present at the meeting. Each motion should be voted on by the shareholders independently. The results, agreeing or disagreeing and waived votes, should be published on the Market Observation Post System after the shareholders' meeting on the same day.

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

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

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

When the Company convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

When the Company convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14: The election of directors in the shareholders' meeting must be processed in accordance with the Company's election procedures and the election result must be announced immediately, including the list of the elected directors and the election weights.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper

custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15: Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.
The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.
The minutes must detail the date and venue of the meeting, the meeting chairman's name, the method of resolution, and the summary and the results of the voting (including the statistical tallies of the numbers of votes) of meeting agendas. These minutes must be retained indefinitely.
Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.
When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online

Article 16: On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.
During the Company's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.
If the resolutions reached in the shareholders' meetings involving material information regulated by law and regulations and the Taiwan Stock Exchange Corporation (ROC GTSM), the Company shall within the

prescribed time have the material information uploaded to the MOPS.

Article 17: Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.
The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."
At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.
When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18: The Chairman at his/her discretion may announce the meeting in recess; also, may announce to have the meeting suspended due to force majeure and announce the time for the meeting to resume. If the venue of shareholders' meeting is not available before the end of the procedures (including motions), the shareholders' meeting may resolved to find another venue to continue the meeting.
A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

Article 19: In the event of a virtual shareholders meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

Article 20: When the Company convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article 21: In the event of a virtual shareholders meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.
In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on

another date within five days, in which case Article 182 of the Company Act shall not apply.
For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.
For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.
During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.
When the Company convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.
Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.
When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.
For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company hall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

Article 22: When convening a virtual-only shareholders meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.

Article 23: These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.

Appendix IX

Chunghwa Chemical Synthesis & Biotech Co., Ltd.

Shares held by directors

Unit: shares

Title	Name	As of the book closure date on March 30, 2026	
		Number of shares held	Shareholding rate
Chairman	China Chemical & Pharmaceutical Co., Ltd. Representative: Wang Hsieh, I-Chen	21,575,064	28.05%
Director	China Chemical & Pharmaceutical Co., Ltd. Representative: Wang, Hou-Kai		
Director	Wang Ming-Ning Memorial Foundation representative: Wang, Hou-Jie	1,691,982	2.20%
Director	Wang Ming-Ning Memorial Foundation representative: Wu, Shih-Hsuan		
Independent Director	Wang, Kuo-Chiang	-	-
Independent Director	Kuan, Arthur	-	-
Independent Director	Lee, Ming-Jye	-	-
Total number of shares held by directors		23,267,046	30.25%

Notes: 1. The current paid-in capital of the Company is NTD 769,180,000. The face value per share is NTD 10 and the number of total shares issued is 76,918,000.

2. According to the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies," the ratio of shares held by all directors to the total number of shares issued shall be 8%. The minimum total number of shares held by all directors shall be 6,153,440 shares.

3. The Company has set up an audit committee. Hence, the regulation on the number of shares held by supervisors is not applicable.

4. Total number of shares held by all directors have reached the statutory limit.



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