Stock Code: 1786

科妍生物科技
SciVision Biotech

2025 General Shareholders' Meeting

Meeting Handbook

Date: June 27, 2025
Location: No. 12, Fuxing 4th Road, Qianzhen District, Kaohsiung City
(Atrium Saloon, Building A, South District, Kaohsiung Software Technology Park)

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SciVision Biotech Inc.

2025 General Shareholders' Meeting Procedure

I. Call the Meeting to Order (report on the share count of the shareholders attending the meeting)

II. Chairperson Takes Chair

III. Reports

IV. Ratifications

V. Discussions

VI. Extempore Motions

VII. Adjournment

SciVision Biotech Inc.

2025 General Shareholders' Meeting Agenda

Form of Meeting: Physical Shareholders Meeting

Time: 9:00 a.m., Friday, June 27, 2025

Location: No. 12, Fuxing 4th Road, Qianzhen District, Kaohsiung City
(Atrium Saloon, Building A, South District, Kaohsiung Software Technology Park)

I. Call the Meeting to Order

II. Chairperson Takes Chair

III. Reports

1. 2024 Business Report
2. Audit Committee’s Review Report on 2024 Financial Statements
3. 2024 Remuneration for Employees and Directors
4. Excution Report on the 2nd Domestic Unsecured Convertible Corporate Bond
5. Appropriation of 2024 Earnings and Cash Distribution for Capital Surplus

IV. Ratifications

1. Ratification of 2024 Business Report and Financial Statements
2. 2024 Earnings Distribution Proposal

V. Discussions

1. Proposed Partial Amendments to the "Articles of Incorporation"

VI. Extempore Motions

VII. Adjournment

[Reports]

I. 2024 Business Report, hereby submitted for review.

Explanation: For the 2024 Business Report, please refer to Attachment I on p.8-9 of this handbook.

II. Audit Committee’s Review Report on 2024 Financial Statements, hereby submitted for review.

Explanation: For the 2024 Audit Committee's Review Report, please refer to Attachment II on p.10-12 of this handbook

III. 2024 Remuneration for Employees and Directors, hereby submitted for review.

Explanation:

1. According to Article 18 of the Company's Articles of Incorporation, if the Company has a profit in a fiscal year, it shall allocate no less than 5% as the remuneration to employees, and no more than 5% as the remuneration to directors.
2. The Company proposes to distribute employees' remuneration at NT$16,288,400 and directors' remuneration at NT$16,288,398, both paid in cash.

IV. Excution Report on the 2nd Domestic Unsecured Convertible Corporate Bond, hereby submitted for review.

Explanation:

1. The Company issued its 2nd domestic unsecured convertible corporate bond upon resolution of the board of directors on May 3, 2022 for the construction of new plants and repayment of the bank borrowings. The total amount raised was NT$400 million. On May 27, 2022, Jin-Guan-Zheng-Fa-Zi No.1110343177 was declared

effective, and with the approval of the consortium juristic person, the Republic of China Securities OTC Trading Center, on September 28, 2022, Zheng-Gui-ZhaiZi No. 11100107012, since October 3, 2022, over the counter trading began.

2. For execution status of 2nd domestic unsecured convertible corporate bonds, please refer to Attachment III on p.13of this handbook.

V. Appropriation of 2024 Earnings and Cash Distribution for Capital Surplus, hereby submitted for review.

Explanation:

1. Pursuant to the Company's Articles of Incorporation, the distribution of earnings shall be conducted after the close of each fiscal year. If earnings are to be distributed in cash, the distribution shall be authorized by the Board of Directors and reported to the Shareholders' Meeting.
2. The Company plans to distribute NT$221,481,190 in cash dividends to shareholders from the distributable earnings for fiscal year 2024, equivalent to NT$3.06795971 per share; additionally, NT$12,390,591 will be distributed from the capital surplus arising from the premium on common shares issued through cash capital increase, equivalent to NT$0.17163459 per share. The total cash dividend per share amounts to NT$3.2395943. Dividend payments will be rounded down to the nearest whole NT dollar; fractional amounts less than NT$1 will be classified as other income of the Company.
3. As authorized by the Board of Directors, the ex-dividend date is set for May 3, 2025, and payment will be made on May 29, 2025.

[Ratifications]

Proposed by the Board

I. Ratification of 2024 Business Report and Financial Statements, hereby submitted for ratification.

Explanation:

1. The Company's 2024 Business Report and Financial Statements have been approved by the Board of Directors and reviewed by the Audit Committee, which has issued the corresponding audit report.
2. For the Company's 2024 Business Report and Financial Statements, please refer to Attachment I on p. 8-9, and Attachment IV and Attachment V on p.14-27 of this handbook.
3. The proposal is submitted for ratification.

Resolution:

Proposed by the Board

II. 2024 Earnings Distribution Proposal, hereby submitted for ratification.

Explanation:

1. For information on the distribution of earnings of the Company in 2024, please refer to Attachment VI on p.28 of this handbook.
2. The proposal is submitted for ratification.

Resolution:

[Discussions]

Proposed by the Board

I. Proposed Partial Amendments to the "Articles of Incorporation", hereby submitted for ratification.

Explanation:

1. In accordance with Article 14, Paragraph 6 of the Securities and Exchange Act and the Financial Supervisory Commission’s Jin-Guan-Zheng-Fa-Zi No.1130385442, certain provisions of the Articles of Incorporation are proposed to be amended. For details, please refer to Attachment VII (Comparison Table for the “Articles of Incorporation” Before and After Revision) on p.29 of this handbook.
2. A non-executive employee refers to personnel who are not managerial staff and whose salary level is below a specified threshold, which shall be based on the salary level announced by the competent authority.
3. The proposal is submitted to voting.

Resolution:

[Extempore Motions]

[Adjournment]

[Attachments]

Attachment I

2024 Business Report

Dear Shareholders:

Hereby presents the Business Report of SciVision Biotech Inc. in 2024 and 2025 in business plan.

I. Business Results 2024

(I) Implementation Results of the Business Plan

The Company's revenue for 2024 amounted to NT$883,310 thousand, representing an increase of NT$170,322 thousand or approximately 23.89% compared to NT$712,988 thousand in 2023. The revenue growth was primarily driven by increased sales of both adhesion prevention products and intra-articular injection products.

(II) Budget Implementation Status

The Company did not disclose any financial forecasts for 2024; hence, there is no applicable budget achievement analysis.

(III) Financial Income and Expenditure and Profitability Analysis

Unit: NT$ thousand (except for Basic Earnings Per Share in NT$)

Item \ Year		2024	2023	Increase (decrease) (%)
Financial Income and Expenditure	Operating Revenue	883,310	712,988	23.89%
	Gross Profit	655,684	512,494	27.94%
	Net Income After Tax	242,254	177,900	36.17%
Profitability Analysis	Return on Assets (%)	10.29%	8.24%	24.87%
	Return on Equity (%)	12.77%	10.94%	16.73%
	Net Profit Margin (%)	27.43%	24.95%	9.92%
	Basic Earnings Per Share (NT$)	3.51	2.66	31.95%

(IV) R&D Status (Technologies or Products Successfully Developed in 2024)

FUYANMEI Poly-L-Lactic Acid, GIOVANIS Dermal Implant, and Patent: "Method for Producing Auto-Crosslinked Hyaluronic Acid Gel and Its Product"

II. Summary of the 2025 Business Plan

(I) Management Policy

Centered around the Company's core patented CHAP hyaluronic acid

platform and the "Method for Producing Auto-Crosslinked Hyaluronic Acid Gel and Its Product," the Company will continue to develop four major product categories: Aesthetic Medicine, Geriatric Care, Surgical Applications, and Urological System. SciVision Biotech Inc. will persist in advancing innovative R&D to develop competitive and commercially valuable products. While maintaining its leading position in the Taiwan market, the Company will actively expand into new domestic and overseas markets to establish a global footprint.

(II) Estimated Sales Volume, Basis, and Key Sales and Production Policies

The Company has distribution agreements with both domestic and overseas customers and estimates its business plan based on customers' delivery schedules, market promotion progress, and actual sales and production trends in previous years. The management team sets overall goals and strategies, including concrete plans in R&D, production, and sales, and ensures their implementation and realization.

III. Future Company Development Strategy

Combining the innovative capabilities of new biomedical materials with the Company's core CHAP hyaluronic acid patent platform and the "Method for Producing Auto-Crosslinked Hyaluronic Acid Gel and Its Product," SciVision Biotech Inc. aims to create next-generation technologies and service domains. By leveraging extensive experience in manufacturing and quality management, the Company will offer customers a diverse range of niche products and value-added services, deepening and broadening partnerships.

IV. Impact of the External Competitive Environment, Regulatory Environment, and Overall Business Environment

(I) External Competitive Environment

In recent years, the Company has faced increasing competition from domestic and international manufacturers, along with tightened drug pricing under Taiwan's National Health Insurance system, which has compressed profit margins. In response, the Company has intensified efforts in regulatory approvals for target markets and actively collaborated with reputable and professional distributors in various regions to explore emerging markets. The Company is dedicated to product research and innovation, expanding both the breadth and depth of its product portfolio while optimizing product quality. Efforts are focused on developing

competitive and differentiated products. The Company has invested additional professional manpower and resources to pursue international collaborations, establish new technology platforms, raise technological thresholds, and achieve goals of technological diversification, market internationalization, and product diversification.

(II) Regulatory Environment

With the formal implementation of the European Union's new Medical Device Regulation (MDR), regulatory requirements for medical devices have become increasingly stringent worldwide. The Company possesses extensive practical experience in regulatory audits and compliance. The Company undergoes annual GMP inspections conducted by Taiwan's health authorities, EU-notified bodies, and health authorities from countries where international customers are located. These practices help mitigate the operational impacts that may arise from regulatory changes.

(III) Overall Business Environment

As the global impact of the pandemic subsides and medical institutions resume routine examinations, new challenges have emerged in recent years due to the deterioration of U.S.-China relations, the Russia-Ukraine war, and fluctuations in U.S. tariff and exchange rate policies. These factors have led to global economic instability, affecting consumer demand for aesthetic medical products. However, from a long-term perspective, with global population aging and rising living standards, healthcare and aesthetic medical expenditures are taking up an increasing share of GDP. The biotechnology industry has become a trend-setting sector. The SciVision team continues to enhance its R&D capabilities, improve production and service efficiency, and will continue to strengthen its presence in the Taiwan market while expanding into international markets as part of its global strategy.

Best regards.

Chairman: Han, Kai-Cheng  Manager: Han, Tai-Xian  Accounting Supervisor: Guo, Ru-Ling 

Attachment II

SciVision Biotech Inc.
Audit Committee's Review Report

The Company’s financial statements for the year 2024 (including the parent company only financial statements and the consolidated financial statements) prepared by the Board of Directors have been audited by Ernst & Young and are deemed to fairly present the Company’s financial position, operating results, and cash flows. Together with the business report and the proposal for earnings distribution, these documents have been reviewed by the Audit Committee without any discrepancies found. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, this report is hereby submitted for review.

Sincerely,
The Company's 2025 general shareholders' meeting

Committee Chairperson: 陳景和
March 6, 2025

SciVision Biotech Inc.
Audit Committee's Review Report

The Company’s financial statements for the year 2024 (including the parent company only financial statements and the consolidated financial statements) prepared by the Board of Directors have been audited by Ernst & Young and are deemed to fairly present the Company’s financial position, operating results, and cash flows. Together with the business report and the proposal for earnings distribution, these documents have been reviewed by the Audit Committee without any discrepancies found. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, this report is hereby submitted for review.

Sincerely,
The Company's 2025 general shareholders' meeting

Audit Committee:
March 6, 2025



SciVision Biotech Inc.
Audit Committee's Review Report

The Company’s financial statements for the year 2024 (including the parent company only financial statements and the consolidated financial statements) prepared by the Board of Directors have been audited by Ernst & Young and are deemed to fairly present the Company’s financial position, operating results, and cash flows. Together with the business report and the proposal for earnings distribution, these documents have been reviewed by the Audit Committee without any discrepancies found. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, this report is hereby submitted for review.

Sincerely,
The Company's 2025 general shareholders' meeting

Audit Committee: 
March 6, 2025

Attachment III

Execution of the 2nd Domestic Unsecured Convertible Corporate Bonds

Type of corporate bond	2nd domestic unsecured convertible corporate bond
Issuance (process) date	October 3, 2022
Face value	In NT$100,000
Place of issue and trading	N/A
Issue price	Issued at face value
Total amount	In NT$400,000,000
Interest rate	0%
Term	3-year maturity: October 3, 2025
Guarantor	N/A
Trustee	Cathay United Bank Commercial Bank Co., Ltd.
Underwriter	Uni-President General Securities
Attesting lawyer	Arthur Ya-Wen, Lawyer of Hanchen Law Offices
Attesting CPA	Ernst & Young CPAs Li, Fang-wen and Hung, Kuo-sen
Redemption method	Except for the conversion into the Company's common shares by the bondholders according to the Issuance and Conversion Regulations, or the repurchase and cancellation of the Company by the Company, the face value of the bonds plus interest compensation shall be accrued upon maturity (the interest compensation shall be 3.0301% of the face value of the bond and the effective annual yield rate shall be 1%) to be repaid in cash.
Number of common shares that have been converted	6,001,263 shares
Amount not converted	NT$117,300,000

Attachment IV

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
SciVision Biotech Inc.

Opinion

We have audited the parent company only balance sheets of SciVision Biotech Inc. as of December 31, 2024 and 2023, and the related parent company only statements of comprehensive income, changes in equity, and cash flows for the years then ended, as well as the notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements of the Company as of December 31, 2024 and 2023, and for the years then ended, are prepared, in all material respects, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and accordingly present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and its financial performance and cash flows for the years then ended.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements of the Company for the year ended December 31, 2024. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our audit opinion thereon, and we do not provide a separate opinion on these matters. We have determined that the key audit matters to be communicated in our report are as follows:

1. Inventory Valuation

As of December 31, 2024, the net amount of product-related inventory of the Company was NT$66,686 thousand, which is material to the Company. Given the high technological threshold in the biotechnology industry, which is characterized by stringent regulatory and technical patent requirements, there is generally less concern regarding inventory obsolescence. However, due to the limited shelf life of products, there is a risk that some products may become unsalable because

of stagnation or expiration. The assessment of obsolescence and valuation allowances for such inventory involves significant management judgment and was therefore identified as a key audit matter.

Our audit procedures included, but were not limited to, understanding and testing the design and operating effectiveness of internal controls established by management over inventory, including cost accounting and inventory assessment procedures; evaluating management's inventory count plan; selecting significant inventory locations and performing physical observation to verify the quantity and condition of the inventory; testing the accuracy of inventory aging reports and analyzing changes in aging, along with expected demand and market value; and assessing management’s analysis and evaluation of slow-moving and obsolete inventories, including the realizability of inventory and the estimation of net realizable value. We also tested the appropriateness of the allowance for inventory write-downs to net realizable value.

We also considered the adequacy of the disclosures related to inventory in Notes (5) and (6) to the parent company only financial statements.

2. Revenue Recognition

The primary business activities of the Company involve the research, development, manufacturing, and sales of hyaluronic acid and related application products. Revenue from sales is significantly affected by regulatory requirements and serves as a key indicator for evaluating the Company’s financial or operational performance. Therefore, there is a significant risk regarding the accuracy of the timing and amount of revenue recognition, and we identified revenue recognition as a key audit matter.

Our audit procedures included, but were not limited to, understanding and testing the design and operating effectiveness of internal controls over the sales and collection cycle; examining supporting documents for sales revenue, including contracts, customer orders, and shipping documents; reviewing key terms of the orders or contracts to identify performance obligations, price allocation, and the point in time when performance obligations are satisfied to assess the appropriateness of revenue recognition timing; selecting sales transactions from a specific period around the balance sheet date and verifying supporting documentation to confirm proper cutoff; and performing analytical procedures by product to identify any significant anomalies.

We also considered the adequacy of the revenue disclosures in Note (6) to the parent company only financial statements.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for maintaining the necessary internal controls relevant to the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, management is responsible for assessing the Company’s ability to continue as a going concern, disclosing matters related to going concern as applicable, and using the going concern basis of accounting unless management either intends

to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance of the Company are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

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

As part of an audit in accordance with auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also perform the following:

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure, and content of the parent company only financial statements (including the disclosures), and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision, and performance

of the audit of the investees included in the parent company only financial statements. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements of SciVision Biotech Inc. for the year ended December 31, 2024, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Ernst & Young
Approved by the competent authority to audit and attest the financial reports of public companies
Approval Number:
Jin-Guan-Zheng-Shen-Zi No.1010045851
Jin-Guan-Zheng-Shen-Zi No.1100352201

Auditors: Li, Fang-Wen & Hong, Guo-Sen

March 6, 2025

SCIVISION BIOTECH INC.

PARENT COMPANY ONLY BALANCE SHEETS

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(In Thousands of New Taiwan Dollars)

ASSETS			December 31, 2024		December 31, 2023	
Code	Item	Note	Amount	%	Amount	%
	CURRENT ASSETS					
1100	Cash and cash equivalents	4/6.1	$ 655,200	29	$ 505,288	23
1110	Financial assets at fair value through profit or loss - current	4/6.2	65,504	3	59,055	3
1136	Financial assets at amortized cost - current	4/6.3	99,900	5	233,900	11
1150	Notes receivable, net	4/6.4	8,400	-	4,200	-
1170	Accounts receivable, net	4/6.5	163,272	7	90,355	4
1180	Accounts receivable - related parties	6.5/7	7,752	-	-	-
1200	Other receivables		994	-	933	-
130x	Inventories, net	4/6.6	66,686	3	87,252	4
1410	Prepayments		42,787	2	14,888	1
1470	Other current assets		4	-	-	-
11xx	Total current assets		1,110,499	49	995,871	46
	NON-CURRENT ASSETS					
1550	Investments accounted for using equity method	4/6.7	45,944	2	4,363	-
1600	Property, plant and equipment	4/6.8	1,083,737	48	1,112,377	52
1755	Right-of-use assets	4/6.16	21,551	1	22,817	1
1780	Intangible assets	4/6.9	1,648	-	2,032	-
1840	Deferred tax assets	4/6.19	5,016	-	15,495	1
1920	Refundable deposits		260	-	260	-
1990	Other non-current assets		2,950	-	2,950	-
15xx	Total non-current assets		1,161,106	51	1,160,294	54
1xxx	TOTAL		$ 2,271,605	100	$ 2,156,165	100

(Please refer to the Notes to the Parent Company Only Financial Statements)

Chairman: Han, Kai-Cheng Manager: Han, Tai-Hsien Chief Accounting Officer: Kuo, Ju-Ling

SCIVISION BIOTECH INC.

PARENT COMPANY ONLY BALANCE SHEETS

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(In Thousands of New Taiwan Dollars)

LIABILITIES AND EQUITY			December 31, 2024		December 31, 2023	
Code	Item	Note	Amount	%	Amount	%
	CURRENT LIABILITIES					
2130	Contract liabilities - current	6.15	$ 2,428	-	$ 6,966	1
2170	Accounts payable		7,042	-	6,738	-
2200	Other payables	6.11/7	158,875	7	119,299	6
2230	Current income tax liabilities	4/6.19	12,201	1	5,765	-
2280	Lease liabilities - current	4/6.16	1,176	-	1,216	-
2321	Current portion of corporate bonds payable or bonds subject to put options	4/6.10	134,785	6	-	-
2399	Other current liabilities - others		731	-	1,003	-
21xx	Total current liabilities		317,238	14	140,987	7
	NONCURRENT LIABILITIES					
2530	Corporate bonds payable	4/6.10	-	-	323,843	15
2550	Provisions - non-current	4/6.13	21,146	1	21,025	1
2570	Deferred tax liabilities		4,346	-	27	-
2580	Lease liabilities - non-current	4/6.16	21,678	1	22,854	1
2640	Net defined benefit liabilities - non-current	4/6.12	8,140	-	18,918	1
2645	Deposits received		2,006	-	2,006	-
25xx	Total non-current liabilities		57,316	2	388,673	18
2xxx	Total liabilities		374,554	16	529,660	25
	EQUITY ATTRIBUTABLE TO SHAREHOLDERS OF THE PARENT					
3100	Capital stock	6.14				
3110	Common stock		717,920	32	677,099	31
3130	Bond conversion entitlement certificates		627	-	212	-
	Total capital stock		718,547	32	677,311	31
3200	Capital surplus	6.14	844,081	37	700,339	32
3300	Retained earnings					
3310	Legal reserve		88,339	4	70,500	3
3320	Special reserve		876	-	843	-
3350	Unappropriated earnings		246,032	11	178,388	9
	Total retained earnings		335,247	15	249,731	12
3400	Other equity	4	(824)	-	(876)	-
3xxx	Total equity		1,897,051	84	1,626,505	75
	TOTAL		$ 2,271,605	100	$ 2,156,165	100

(Please refer to the Notes to the Parent Company Only Financial Statements)

Chairman: Han, Kai-Cheng Manager: Han, Tai-Hsien Chief Accounting Officer: Kuo, Ju-Ling

SCIVISION BIOTECH INC.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(In Thousands of New Taiwan Dollars)

Code	Item	Note	2024		2023	
			Amount	%	Amount	%
4000	Operating revenue	4/6.15/7	$ 868,233	100	$ 710,749	100
5000	Operating costs	4/6.6/6.17	(221,598)	(26)	(200,494)	(28)
5900	Gross profit		646,635	74	510,255	72
5910	Unrealized profit (loss) from sales		(2,045)	-	-	-
5950	Gross profit (loss) from operations		644,590	74	510,255	72
6000	Operating expenses	4/6.17				
6100	Selling expenses		(245,269)	(28)	(176,480)	(25)
6200	Administrative expenses		(86,808)	(10)	(76,006)	(11)
6300	Research and development expenses		(66,915)	(8)	(55,776)	(8)
	Total operating expense		(398,992)	(46)	(308,262)	(44)
6900	Net operating income		245,598	28	201,993	28
7000	Non-operating income and expenses	6.18				
7100	Interest income		20,521	3	14,872	2
7010	Other income		1,458	-	861	-
7020	Other gains and losses		27,029	3	2,941	-
7050	Finance costs		(5,091)	-	(8,220)	-
7070	Share of profit (loss) of subsidiaries accounted for using equity method		1,631	-	(2,450)	-
	Total non-operating income and expenses		45,548	6	8,004	2
7900	Profit before tax		291,146	34	209,997	30
7950	Tax expense	6.19	(48,892)	(6)	(32,097)	(5)
8000	Profit (loss) from continuing operations		242,254	28	177,900	25
8200	Profit (loss)		242,254	28	177,900	25
8300	Other comprehensive income	6.18				
8310	Components of other comprehensive income that will not be reclassified to profit or loss					
8311	Gains (losses) on remeasurements of defined benefit plans		4,722	-	610	-
8349	Income tax related to components of other compreher	6.19	(944)	-	(122)	-
8360	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Exchange differences on translation		52	-	(33)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6.19	-	-	-	-
	Total other comprehensive income		3,830	-	455	-
8500	Total comprehensive income		$ 246,084	28	$ 178,355	25
	Earnings per share (NT$)	4/6.20				
9750	Basic earnings per share		$ 3.51		$ 2.66	
9850	Diluted earnings per share		$ 3.30		$ 2.41	

(Please refer to the Notes to the Parent Company Only Financial Statements)

Chairman: Han, Kai-Cheng Manager: Han, Tai-Hsien Chief Accounting Officer: Kuo, Ju-Ling

SCIVISION BIOTECH INC.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(In Thousands of New Taiwan Dollars)

	Item	2024		Capital Surplus	Retained Earnings			Others	Total
		Common Stock	Bond Conversion Entitlement Certificates		Legal Reserve	Special Reserve	Unappropriated Earnings	Foreign Currency Translation Reserve	
Code		3110	3130	3200	3310	3320	3350	3410	31XX
A1	Balance, January 1, 2023	$ 661,904	$ -	$ 648,261	$ 56,027	$ 859	$ 144,723	$ (843)	$ 1,510,931
	2022 Appropriations of earnings								
B1	Legal reserve				14,473		(14,473)		-
B5	Cash dividends to shareholders						(130,266)		(130,266)
B17	Reversal of special reserve					(16)	16		-
C15	Cash dividends distributed from capital surplus			(3,035)					(3,035)
D1	2023 Net income						177,900		177,900
D3	2023 Other comprehensive income						488	(33)	455
D5	Total comprehensive income	-	-	-	-	-	178,388	(33)	178,355
I1	Conversion of convertible bonds	15,195	212	55,113					70,520
Z1	Balance, December 31, 2023	$ 677,099	$ 212	$ 700,339	$ 70,500	$ 843	$ 178,388	$ (876)	$ 1,626,505
A1	Balance, January 1, 2024	$ 677,099	$ 212	$ 700,339	$ 70,500	$ 843	$ 178,388	$ (876)	$ 1,626,505
	2023 Appropriations of earnings								
B1	Legal reserve				17,839		(17,839)		-
B3	Special reserve					33	(33)		-
B5	Cash dividends to shareholders						(160,516)		(160,516)
C15	Cash dividends distributed from capital surplus			(8,812)					(8,812)
C17	Other changes in capital surplus			170					170
D1	2024 Net income						242,254		242,254
D3	2024 Other comprehensive income						3,778	52	3,830
D5	Total comprehensive income	-	-	-	-	-	246,032	52	246,084
I1	Conversion of convertible bonds	40,821	415	152,384					193,620
Z1	Balance, December 31, 2024	$ 717,920	$ 627	$ 844,081	$ 88,339	$ 876	$ 246,032	$ (824)	$ 1,897,051

(Please refer to the Notes to the Parent Company Only Financial Statements)

Chairman: Han, Kai-Cheng Manager: Han, Tai-Hsien Chief Accounting Officer: Kuo, Ju-Ling

SCIVISION BIOTECH INC.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(In Thousands of New Taiwan Dollars)

Code	Item	2024 Amount	2023 Amount	Code	Item	2024 Amount	2023 Amount
AAAA	CASH FLOWS FROM OPERATING ACTIVITIES			BBBB	CASH FLOWS FROM INVESTING ACTIVITIES		
A10000	Income before income tax	$ 291,146	$ 209,997	B00040	Acquisition of financial assets measured at amortized cost	(379,900)	(264,400)
A20000	Adjustments for:			B00060	Repayment of principal from financial assets measured at amortized cost upon maturity	513,900	62,610
A20010	Income and expense items not affecting cash flows:			B01800	Acquisition of investments accounted for using equity method	(41,000)	-
A20100	Depreciation expense	62,766	62,463	B02700	Acquisition of property, plant and equipment	(30,768)	(14,485)
A20200	Amortization expense	501	543	B02800	Proceeds from disposal of property, plant and equipment	190	1,258
A20400	Net loss (gain) on financial assets at fair value through profit or loss	(6,449)	(2,895)	B03800	Decrease in refundable deposits	-	1
A20900	Interest expenses	5,091	8,220	B04500	Acquisition of intangible assets	(117)	-
A21200	Interest income	(20,521)	(14,872)	B06600	Decrease in other financial assets	-	2,010
A22400	Share of loss (profit) of subsidiaries accounted using equity method	(1,631)	2,450	BBBB	Net cash flows from (used in) investing activities	62,305	(213,006)
A22500	Loss (gain) on disposal of property, plan and equipment	(190)	(544)	CCCC	CASH FLOWS FROM FINANCING ACTIVITIES		
A23900	Unrealized profit (loss) from sales	2,045	-	C04020	Payments of lease liabilities	(1,216)	(1,229)
A29900	Others	626	(1,379)	C04500	Cash dividends paid	(169,328)	(133,301)
A30000	Changes in operating assets and liabilities:			C09900	Other financing activities	170	-
A31130	Decrease (increase) in notes receivable	(4,200)	-	CCCC	Net cash flows from (used in) financing activities	(170,374)	(134,530)
A31150	Decrease (increase) in accounts receivable	(72,917)	(13,294)				
A31160	Decrease (increase) in accounts receivable - related parties	(7,752)	8,925				
A31180	Decrease (increase) in other receivable	-	356				
A31200	Decrease (increase) in inventories	19,998	8,658				
A31230	Decrease (increase) in prepayments	(27,899)	3,760				
A31240	Decrease (increase) in other financial assets	(4)	-				
A32125	Increase (decrease) in contract liabilities	(4,538)	6,374				
A32130	Increase (decrease) in notes payable	-	(4,063)				
A32150	Increase (decrease) in accounts payable	304	(3,216)				
A32180	Increase (decrease) in other payable	36,483	25,057				
A32230	Increase (decrease) in other current liabilities	(272)	66				
A32240	Increase (decrease) in net defined benefit liability	(6,056)	(5,941)				
A33000	Cash inflow (outflow) generated from operations	266,531	290,665				
A33100	Interest received	20,460	14,718				
A33300	Interest paid	(408)	(424)	EEEE	Net increase (decrease) in cash and cash equivalents	149,912	(73,550)
A33500	Income taxes refund (paid)	(28,602)	(30,973)	E00100	Cash and cash equivalents at beginning of period	505,288	578,838
AAAA	Net cash flows from (used in) operating activities	257,981	273,986	E00200	Cash and cash equivalents at end of period	$ 655,200	$ 505,288

(Please refer to the Notes to the Parent Company Only Financial Statements)

Chairman: Han, Kai-Cheng Manager: Han, Tai-Hsien Chief Accounting Officer: Kuo, Ju-Ling

Attachment V

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
SciVision Biotech Inc.

Opinion

We have audited the consolidated balance sheets of SciVision Biotech Inc. and its subsidiaries (the "Group") as of December 31, 2024 and 2023, and the related consolidated statements of comprehensive income, changes in equity, and cash flows for the years then ended, as well as the notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements of the Group as of December 31, 2024 and 2023, and for the years then ended, are prepared, in all material respects, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and accordingly present fairly, in all material respects, the financial position of the Group as of December 31, 2024 and 2023, and its financial performance and cash flows for the years then ended.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the Group for the year ended December 31, 2024. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our audit opinion thereon, and we do not provide a separate opinion on these matters. We have determined that the key audit matters to be communicated in our report are as follows:

1. Inventory Valuation

As of December 31, 2024, the net amount of product-related inventory of the Group was NT$72,232 thousand, which is material to the Group. Given the high technological thresh-old in the biotechnology industry, which is characterized by stringent regulatory and technical patent requirements, there is generally less concern regarding inventory obsolescence. However, due to the limited shelf life of products, there is a risk that some products may become un-salable because of stagnation or expiration.

The assessment of obsolescence and valuation allowances for such inventory involves significant management judgment and was therefore identified as a key audit matter.

Our audit procedures included, but were not limited to, understanding and testing the design and operating effectiveness of internal controls established by management over inventory, including cost accounting and inventory assessment procedures; evaluating management's inventory count plan; selecting significant inventory locations and performing physical observation to verify the quantity and condition of the inventory; testing the accuracy of inventory aging reports and analyzing changes in aging, along with expected demand and market value; and assessing management’s analysis and evaluation of slow-moving and obsolete inventories, including the realizability of inventory and the estimation of net realizable value. We also tested the appropriateness of the allowance for inventory write-downs to net realizable value.

We also considered the adequacy of the disclosures related to inventory in Notes (5) and (6) to the consolidated financial statements.

2. Revenue Recognition

The primary business activities of the Group involve the research, development, manufacturing, and sales of hyaluronic acid and related application products. Revenue from sales is significantly affected by regulatory requirements and serves as a key indicator for evaluating the Group’s financial or operational performance. Therefore, there is a significant risk regarding the accuracy of the timing and amount of revenue recognition, and we identified revenue recognition as a key audit matter.

Our audit procedures included, but were not limited to, understanding and testing the design and operating effectiveness of internal controls over the sales and collection cycle; examining supporting documents for sales revenue, including contracts, customer orders, and shipping documents; reviewing key terms of the orders or contracts to identify performance obligations, price allocation, and the point in time when performance obligations are satisfied to assess the appropriateness of revenue recognition timing; selecting sales transactions from a specific period around the balance sheet date and verifying supporting documentation to confirm proper cutoff; and performing analytical procedures by product to identify any significant anomalies.

We also considered the adequacy of the revenue disclosures in Note (6) to the consolidated financial statements.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for maintaining the necessary internal controls relevant to the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group’s ability to continue as a going concern, disclosing matters related to going concern as applicable, and using the going concern basis of accounting unless management either intends to liquidate the Group or

to cease operations, or has no realistic alternative but to do so.

Those charged with governance of the Group are responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

As part of an audit in accordance with auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also perform the following:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure, and content of the consolidated financial statements (including the disclosures), and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the audit of the investees included in the consolidated financial statements. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope

and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of SciVision Biotech Inc. for the year ended December 31, 2024, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Others

SciVision Biotech Inc. has also prepared the parent company only financial statements for the year ended December 31, 2024, on which we have issued an unmodified audit opinion for reference purposes.

Ernst & Young
Approved by the competent authority to audit and attest the financial reports of public companies
Approval Number:
Jin-Guan-Zheng-Shen-Zi No.1010045851
Jin-Guan-Zheng-Shen-Zi No.1100352201

Auditors: Li, Fang-Wen & Hong, Guo-Sen

March 6, 2025

SCIVISION BIOTECH INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(In Thousands of New Taiwan Dollars)

ASSETS			December 31, 2024		December 31, 2023	
Code	Item	Note	Amount	%	Amount	%
	CURRENT ASSETS					
1100	Cash and cash equivalents	4/6.1	$ 706,022	30	$ 511,101	23
1110	Financial assets at fair value through profit or loss - current	4/6.2	65,504	3	59,055	3
1136	Financial assets at amortized cost - current	4/6.3	99,900	5	233,900	11
1140	Contract assets - current	6.14	590	-	491	-
1150	Notes receivable, net	4/6.4	8,400	-	4,200	-
1170	Accounts receivable, net	4/6.5	163,945	7	90,491	4
1200	Other receivables		1,086	-	1,023	-
130x	Inventories, net	4/6.6	72,232	3	87,252	4
1410	Prepayments		47,940	2	15,479	1
1470	Other current assets		799	-	916	-
11xx	Total current assets		1,166,418	50	1,003,908	46
	NON-CURRENT ASSETS					
1600	Property, plant and equipment	4/6.7	1,087,878	46	1,112,585	52
1755	Right-of-use assets	4/6.15	88,471	4	22,817	1
1780	Intangible assets	4/6.8	1,683	-	2,149	-
1840	Deferred tax assets	4/6.18	5,016	-	15,495	1
1920	Refundable deposits		2,010	-	266	-
1980	Other financial assets - non-current	8	50	-	-	-
1990	Other non-current assets		2,950	-	2,950	-
15xx	Total non-current assets		1,188,058	50	1,156,262	54
1xxx	TOTAL		$ 2,354,476	100	$ 2,160,170	100

(Please refer to the Notes to the Consolidated Financial Statements)

Chairman: Han, Kai-Cheng Manager: Han, Tai-Hsien Chief Accounting Officer: Kuo, Ju-Ling

SCIVISION BIOTECH INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(In Thousands of New Taiwan Dollars)

LIABILITIES AND EQUITY			December 31, 2024		December 31, 2023	
Code	Item	Note	Amount	%	Amount	%
	CURRENT LIABILITIES					
2130	Contract liabilities - current	4/6.14	$ 2,681	-	$ 7,023	-
2170	Accounts payable		13,268	1	6,745	-
2200	Other payables	6.1	168,154	7	123,199	7
2230	Current income tax liabilities	4/6.18	12,653	-	5,765	-
2280	Lease liabilities - current	4/6.17	4,728	-	1,216	-
2321	Current portion of corporate bonds payable or bonds subject to put options		134,785	6	-	-
2399	Other current liabilities - others		801	-	1,044	-
21xx	Total current liabilities		337,070	14	144,992	7
	NONCURRENT LIABILITIES					
2530	Corporate bonds payable	4/6.9	-	-	323,843	15
2550	Provisions - non-current	4/6.12	21,146	1	21,025	1
2570	Deferred tax liabilities		4,346	-	27	-
2580	Lease liabilities - non-current	4/6.17	84,723	4	22,854	1
2640	Net defined benefit liabilities - non-current	4/6.11	8,140	-	18,918	1
2645	Deposits received		2,000	-	2,006	-
25xx	Total non-current liabilities		120,355	5	388,673	18
2xxx	Total liabilities		457,425	19	533,665	25
	EQUITY ATTRIBUTABLE TO SHAREHOLDERS OF THE PARENT					
3100	Capital stock	6.13				
3110	Common stock		717,920	31	677,099	31
3130	Bond conversion entitlement certificates		627	-	212	-
	Total capital stock		718,547	31	677,311	31
3200	Capital surplus	6.13	844,081	36	700,339	32
3300	Retained earnings					
3310	Legal reserve		88,339	4	70,500	3
3320	Special reserve		876	-	843	-
3350	Unappropriated earnings		246,032	10	178,388	9
	Total retained earnings		335,247	14	249,731	12
3400	Other equity	4	(824)	-	(876)	-
31xx	Total equity attributable to shareholders of the parent		1,897,051	81	1,626,505	75
3xxx	Total equity		1,897,051	81	1,626,505	75
	TOTAL		$ 2,354,476	100	$ 2,160,170	100

(Please refer to the Notes to the Consolidated Financial Statements)

Chairman: Han, Kai-Cheng Manager: Han, Tai-Hsien Chief Accounting Officer: Kuo, Ju-Ling

SCIVISION BIOTECH INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(In Thousands of New Taiwan Dollars)

Code	Item	Note	2024		2023	
			Amount	%	Amount	%
4000	Operating revenue	4/6.14/7	$ 883,310	100	$ 712,988	100
5000	Operating costs	4/6.6/6.16	(227,626)	(26)	(200,494)	(28)
5900	Gross profit		655,684	74	512,494	72
6000	Operating expenses	4/6.16				
6100	Selling expenses		(248,450)	(28)	(176,670)	(24)
6200	Administrative expenses		(98,411)	(11)	(82,771)	(12)
6300	Research and development expenses		(60,713)	(7)	(53,415)	(8)
	Total operating expense		(407,574)	(46)	(312,856)	(44)
6900	Net operating income		248,110	28	199,638	28
7000	Non-operating income and expenses	6.17				
7100	Interest income		20,611	3	14,897	2
7010	Other income		1,431	-	751	-
7020	Other gains and losses		27,119	3	2,931	-
7050	Finance costs		(5,673)	(1)	(8,220)	(1)
	Total non-operating income and expenses		43,488	5	10,359	1
7900	Profit before tax		291,598	33	209,997	29
7950	Tax expense	6.18	(49,344)	(6)	(32,097)	(4)
8000	Profit (loss) from continuing operations		242,254	27	177,900	25
8200	Profit (loss)		242,254	27	177,900	25
8300	Other comprehensive income	6.17				
8310	Components of other comprehensive income that will not be reclassified to profit or loss					
8311	Gains (losses) on remeasurements of defined benefit plans		4,722	1	610	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6.18	(944)	-	(122)	-
8360	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Exchange differences on translation		52	-	(33)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6.18	-	-	-	-
	Total other comprehensive income		3,830	-	455	-
8500	Total comprehensive income		$ 246,084	28	$ 178,355	25
	Earnings per share (NT$)	4/6.19				
9750	Basic earnings per share		$ 3.51		$ 2.66	
9850	Diluted earnings per share		$ 3.30		$ 2.41	

(Please refer to the Notes to the Consolidated Financial Statements)

Chairman: Han, Kai-Cheng Manager: Han, Tai-Hsien Chief Accounting Officer: Kuo, Ju-Ling

SCIVISION BIOTECH INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(In Thousands of New Taiwan Dollars)

	Item	Capital Stock		Capital Surplus	Retained Earnings			Others	Total
		Common Stock	Bond Conversion Entitlement Certificates		Legal Reserve	Special Reserve	Unappropriated Earnings	Foreign Currency Translation Reserve	
Code		3110	3130	3200	3310	3320	3350	3410	31XX
A1	Balance, January 1, 2023	$ 661,904	$ -	$ 648,261	$ 56,027	$ 859	$ 144,723	$ (843)	$ 1,510,931
	2022 Appropriations of earnings								
B1	Legal reserve				14,473		(14,473)		-
B5	Cash dividends to shareholders						(130,266)		(130,266)
B17	Reversal of special reserve					(16)	16		-
C15	Cash dividends distributed from capital surplus			(3,035)					(3,035)
D1	2023 Net income						177,900		177,900
D3	2023 Other comprehensive income						488	(33)	455
D5	Total comprehensive income	-	-	-	-	-	178,388	(33)	178,355
I1	Conversion of convertible bonds	15,195	212	55,113					70,520
Z1	Balance, December 31, 2023	$ 677,099	$ 212	$ 700,339	$ 70,500	$ 843	$ 178,388	$ (876)	$ 1,626,505
A1	Balance, January 1, 2024	$ 677,099	$ 212	$ 700,339	$ 70,500	$ 843	$ 178,388	$ (876)	$ 1,626,505
	2023 Appropriations of earnings								
B1	Legal reserve				17,839		(17,839)		-
B3	Special reserve					33	(33)		-
B5	Cash dividends to shareholders						(160,516)		(160,516)
C15	Cash dividends distributed from capital surplus			(8,812)					(8,812)
C17	Other changes in capital surplus			170					170
D1	2024 Net income						242,254		242,254
D3	2024 Other comprehensive income						3,778	52	3,830
D5	Total comprehensive income	-	-	-	-	-	246,032	52	246,084
I1	Conversion of convertible bonds	40,821	415	152,384					193,620
Z1	Balance, December 31, 2024	$ 717,920	$ 627	$ 844,081	$ 88,339	$ 876	$ 246,032	$ (824)	$ 1,897,051

(Please refer to the Notes to the Consolidated Financial Statements)

Chairman: Han, Kai-Cheng Manager: Han, Tai-Hsien Chief Accounting Officer: Kuo, Ju-Ling

SCIVISION BIOTECH INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

(In Thousands of New Taiwan Dollars)

Code	Item	2024 Amount	2023 Amount	Code	Item	2024 Amount	2023 Amount
AAAA	CASH FLOWS FROM OPERATING ACTIVITIES			BBBB	CASH FLOWS FROM INVESTING ACTIVITIES		
A10000	Income before income tax	$ 291,598	$ 209,997	B00040	Acquisition of financial assets measured at amortized cost	(379,900)	(264,400)
A20000	Adjustments for:			B00060	Repayment of principal from financial assets measured at amortized cost upon maturity	513,900	62,610
A20010	Income and expense items not affecting cash flows:			B02700	Acquisition of property, plant and equipment	(34,763)	(14,734)
A20100	Depreciation expense	64,643	62,504	B02800	Proceeds from disposal of property, plant and equipment	190	1,258
A20200	Amortization expense	585	627	B03700	Increase in refundable deposits	(1,744)	-
A20400	Net loss (gain) on financial assets at fair value through profit or loss	(6,449)	(2,895)	B03800	Decrease in refundable deposits	-	1
A20900	Interest expenses	5,673	8,220	B04500	Acquisition of intangible assets	(117)	(110)
A21200	Interest income	(20,611)	(14,897)	B06500	Increase in other financial assets	(50)	-
A22500	Loss (gain) on disposal of property, plan and equipment	(190)	(544)	B06600	Decrease in other financial assets	-	2,010
A29900	Others	626	(1,337)	BBBB	Net cash flows from (used in) investing activities	97,516	(213,365)
A30000	Changes in operating assets and liabilities:						
A31125	Decrease (increase) in contract assets	(99)	(450)	CCCC	CASH FLOWS FROM FINANCING ACTIVITIES		
A31130	Decrease (increase) in notes receivable	(4,200)	-	C03100	Decrease in deposits received	(6)	-
A31150	Decrease (increase) in accounts receivable	(73,454)	(13,320)	C04020	Payments of lease liabilities	(3,354)	(1,229)
A31160	Decrease (increase) in accounts receivable - related parties	-	8,925	C04500	Cash dividends paid	(169,328)	(133,301)
A31180	Decrease (increase) in other receivable	(2)	346	C09900	Other financing activities	170	-
A31200	Decrease (increase) in inventories	14,452	8,616	CCCC	Net cash flows from (used in) financing activities	(172,518)	(134,530)
A31230	Decrease (increase) in prepayments	(32,461)	3,172				
A31240	Decrease (increase) in other financial assets	117	216				
A32125	Increase (decrease) in contract liabilities	(4,342)	6,324				
A32130	Increase (decrease) in notes payable	-	(4,063)				
A32150	Increase (decrease) in accounts payable	6,523	(3,209)				
A32180	Increase (decrease) in other payable	42,805	26,283				
A32230	Increase (decrease) in other current liabilities	(243)	92				
A32240	Increase (decrease) in net defined benefit liability	(6,056)	(5,941)				
A33000	Cash inflow (outflow) generated from operations	278,915	288,666				
A33100	Interest received	20,550	14,743	DDDD	Effect of exchange rate changes on cash and cash equivalents	50	(33)
A33300	Interest paid	(990)	(424)	EEEE	Net increase (decrease) in cash and cash equivalents	194,921	(75,916)
A33500	Income taxes refund (paid)	(28,602)	(30,973)	E00100	Cash and cash equivalents at beginning of period	511,101	587,017
AAAA	Net cash flows from (used in) operating activities	269,873	272,012	E00200	Cash and cash equivalents at end of period	$ 706,022	$ 511,101

(Please refer to the Notes to the Consolidated Financial Statements)

Chairman: Han, Kai-Cheng Manager: Han, Tai-Hsien Chief Accounting Officer: Kuo, Ju-Ling

Attachment VI

SciVision Biotech Inc.

2024 Earnings Distribution Table

Unit: NT$

Undistributed earnings in the beginning of the period	$	0
Add:		
Net income after tax in 2024		242,254,344
Re-measurement of defined benefit plans		3,777,398
Distributable earnings		246,031,742
Less:		
Appropriate legal reserve (10%)		(24,603,174)
Add:		
Reversal of of special reserve		52,622
Distributable items:		
Shareholders' dividend - cash (NT$3.0778 per share)		(221,481,190)
Undistributed earnings at the end of the period	$	0

Note 1: Cash dividends are distributed upon resolution by the board of directors, which will be reported at the shareholders' meeting.

Note 2: The actual cash dividend distribution ratio per share will be adjusted based on the actual total number of outstanding shares on the base date for dividend distribution.

Chairman: Han, Kai-Cheng　Manager: Han, Tai-Xian　Accounting Supervisor: Guo, Ru-Ling

Attachment VII

SciVision Biotech Inc.

Comparison Table for the "Articles of Incorporation" Before and After Revision

Provisions	Provisions after amendment	Provisions before amendment	Explanation of amendments
Article 18	Where the Company has annual profit, the Company shall set aside no less than 5% as the remuneration to the employees (including an allocation of 2% to 3% specifically for non-executive employee remuneration) and no more than 5% as the remuneration to the Directors. However, the Company shall reserve amounts to compensate in advance if it still has accumulated losses.	Where the Company has annual profit, the Company shall set aside no less than 5% as the remuneration to the employees and no more than 5% as the remuneration to the Directors. However, the Company shall reserve amounts to compensate in advance if it still has accumulated losses.	Amended in accordance with regulatory updates
Article 20	These Articles of Incorporation were enacted on October 23, 2001. The 1st amendment was made on November 9, 2001. …… The 21st amendment was made on June 26, 2024. The 22nd amendment was made on June 27, 2025.	These Articles of Incorporation were enacted on October 23, 2001. The 1st amendment was made on November 9, 2001. …… The 21st amendment was made on June 26, 2024.	Date of amendment added

[Appendices]

Appendix 1

SciVision Biotech Inc.
Articles of Incorporation

Chapter 1 General Provisions

Article 1: The Company is incorporated under the Company Act and its name is Scivision Biotech Inc.

Article 2: The business scope of the Company is as follows.

1. C801030 Precision Chemical Material Manufacturing
2. F107200 Wholesale of Chemical Materials
3. F401010 International Trade
4. F113030 Wholesale of Precision Instruments
5. F213040 Retail sale of Precision Instruments
6. IG01010 Biotechnology Services
7. Other food manufacturing industry not classified according to CI99990
8. F102170 Wholesale of Foods and Groceries
9. C801990 Other Chemical Material Manufacturing
10. C802100 Cosmetics Manufacturing
11. F108040 Wholesale of Cosmetics
12. C110010 Beverage Manufacturing
13. C802041 Western Medicine Manufacturing
14. F108021 Wholesale of Western Medicines
15. F108031 Wholesale of Medical Devices
16. CF01011 Medical Apparatus Manufacturing
17. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1: The Company may endorse endorsements and guarantees for business purposes in accordance with the Company's Procedures for Endorsement and Guarantee.

Article 2-2: The Company may invest in other businesses under the resolution of the board of directors as deemed necessary for its business operations, and the total amount of such reinvestment may exceed 40% of the Company's paid-in capital, notwithstanding the restrictions imposed by Article 13 of the Company Act.

Article 3: The head office of the Company shall be established in Kaohsiung City. If necessary, upon the resolution of the Board of Directors, branch offices may be established domestically or overseas.

Article 4: The public announcement method of the Company shall be handled in accordance with

Article 28 of the Company Act.

Chapter 2 Shares

Article 5: The total capital of the Company shall be NTD 1,000,000,000, divided into 100,000,000 shares, at the end of each share, NTD 10, shall be issued in tranches.

Article 6: The share certificates of the Company shall be in registered form, signed or sealed by the Directors representing the Company, and certified for issuance by the competent authority in accordance with the laws.

Where necessary, the shares of the Company may be consolidated and exchanged for large denominations or printing of share certificates may be exempted.

Shares issued under the preceding paragraph should be deposited with the Centralized Securities Depository Enterprise for custody or registration.

Article 7: No change or transfer of shares may be made within 60 days before a regular session of the General Meeting of Shareholders, or within 30 days before a special session of the General Meeting of Shareholders is convened, or within 5 days prior to the record date for the distribution of dividends, bonuses, or other interests by the Company

Chapter 3 Shareholders' Meeting

Article 8: The shareholders' meeting shall be of two types, the ordinary shareholders' meeting and the extraordinary shareholders' meeting. The ordinary shareholders' meeting shall be convened once per year, and shall be convened within six months after the close of each fiscal year. Extraordinary meetings are convened whenever necessary. The Board of Directors is responsible for convening the General Meeting of Shareholders unless otherwise provided in the Company Act.

Article 8-1: When the Company wishes to withdraw its shares from public offering, it shall not only be subject to the approval of the Board of Directors, but also by the presence of more than twothirds of the total outstanding shares in person or by proxy, with a majority votes of the shareholders attending the meeting. Revocation of the public offering may proceed after approval.

In the event the total number of shares represented by the shareholders present at a shareholders’ meeting is less than the percentage of the total shareholdings required in the preceding Paragraph, the resolution may be adopted by two-third of the voting rights exercised by the shareholders present at the shareholders’ meeting who represent a majority of the outstanding shares of the company.

Article 9: In addition to complying with Article 177 of the Company Act, the requirements for proxy attendance by shareholders shall be handled in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority.

Article 10: Each shareholder of the Company shall have one vote for each share held except for the non-voting rights granted under Article 179 and Article 197-1 of the Company Act.

Article 11: Unless otherwise required in the Company Act, resolutions in a shareholders' meeting shall be made by a majority vote of the shareholders present, who represent a majority of the total number of issued shares.

Chapter 4 Directors

Article 12: The Company shall have nine to eleven directors with a term of office of three years. The candidate nomination system shall be adopted. The directors shall be elected by the shareholders' meeting from the candidate list, and may be eligible for re-elections. The total number of registered shares held by all Directors shall not be less than the ratio specified in the "Rules Governing and Auditing of Director and Supervisor Share Ownership Ratios in Public Companies." The Company may purchase liability insurances for the directors within their terms of office for the indemnification liabilities of the directors in accordance with the law.

The number of independent directors referred to in the preceding paragraph shall consist of at least three independent directors and no less than one fifth of the total number of directors.

Article 12-1: The Company established an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee or its members are responsible for implementing the supervisory functions of the Company Act, Securities and Exchange Act, other laws and regulations authority. The Audit Committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be convener, and at least one of whom shall have accounting or financial expertise.

Article 13: The Directors shall form the Board of Directors. With the attendance of more than two-thirds of the Directors and the consents of more than half of the attending Directors, a Chairman shall be elected from among the Directors to represent the Company externally. Where a director cannot attend the board meeting for any cause, the proxy shall be handled in accordance with Article 205 of the Company Act.

Article 14: Unless otherwise required in the Company Act, the Board of Directors' meeting shall be convened by the Chairman. In the event that the Chairman of the Board is on leave or is unable to perform the duty, the proxy thereof shall be handled in accordance with the provisions of Article 208 of the Company Act.

Unless otherwise required by law, resolution of the Board of Directors shall be made with the attendance of a majority of the directors and the consent of a majority of the directors present. A director who fails to attend the meeting in person may authorize another director in writing to attend the meeting. If a Board of Directors' meeting is held by teleconference, Directors who participate in the meeting through videoconference

will be deemed to attend the meeting in person. The Board of Directors may be convened in writing, E-mail or fax.

Article 15: The Board of Directors is authorized to determine the remuneration of Directors based on the level of participation of Directors in the operation of the Company and the value of their contribution as well as the remuneration at the general level in the same industry.

Chapter 5 Managerial Officers

Article 16: The Company may have one President and several Vice Presidents and the manager. The appointment, dismissal and the remuneration of such persons shall be decided in accordance with Article 29 of the Company Act.

Chapter 6 Accounting

Article 17: The fiscal year of the Company shall begin on January 1 and end on December 31 of each year. The Company shall complete the final accounts at the end of each fiscal year. After that, the Board of Directors shall prepare the following statements in accordance with the Company Act and submit them to the Annual General Meeting for approval:

1. Business Report.
2. Financial Statements.
3. Proposal for distribution of earnings or covering losses.

Article 18: Where the Company has annual profit, the Company shall set aside no less than 5% as the remuneration to the employees and no more than 5% as the remuneration to the Directors. However, the Company shall reserve amounts to compensate in advance if it still has accumulated losses.

Article 18-1: The Company is a technology-intensive and capital-intensive business that is in the growth phase. To align with the Company's long-term capital planning for sustainable operation and stable growth, the dividend policy adopts residual dividend policy. Any net profits concluded at the end of the year shall be distributed in the following order:

1. Tax must be paid first and then made up for past losses.
2. 10% of the appropriation shall be the legal reserve unless the legal reserve reaches the amount of the Company's paid-in capital.
3. Appropriate or reverse special reserve according to the needs of the Company's operation, the orders of the competent authority, or the regulations.
4. The remaining amount after setting aside the amounts specified in paragraphs 1 to 3 for shareholders' dividends, together with the undistributed earnings of the previous years, will be prepared by the board of directors and distributed in the form of new shares; in cash At that time, more than two-thirds of the directors should be present at the board meeting, and half of the directors present should pass a resolution, and report to the shareholders' meeting. 50% or more of distributable earnings shall be distributed as a percentage of earnings. Cash dividends from the distribution of

earnings shall not be less than 30% of the total dividends distributed in the current year.

5. The Company may distribute all or part of the legal reserve and the capital surplus by law. over two-thirds of the Board of Directors attend the meeting, and a majority of the directors present at the meeting shall have the decision resolved, and shall report the matter to the shareholders' meeting.

Chapter 7 Supplementary Provisions

Article 19: Any matters not specified in these Articles of Incorporation shall be handled in accordance with the Company Act, the Securities and Exchange Act and the relevant laws and regulations.

Article 20: These Articles of Incorporation were enacted on October 23, 2001.
The 1st amendment was made on November 9, 2001.
The 2nd amendment was made on June 14, 2002.
The 3rd amendment was made on October 23, 2002.
The 4th amendment was made on June 30, 2003.
The 5th amendment was made on June 30, 2004.
The 6th amendment was made on June 29, 2005.
The 7th amendment was made on June 30, 2008.
The 8th amendment was made on June 10, 2009.
The 9th amendment was made on June 8, 2010.
The 10th amendment was made on June 9, 2011.
The 11th amendment was made on June 29, 2012.
The 12th amendment was made on June 28, 2013.
The 13th amendment was made on June 22, 2015.
The 14th amendment was made on June 16, 2016.
The 15th amendment was made on May 29, 2018.
The 16th amendment was made on June 25, 2019.
The 17th amendment was made on June 22, 2020.
The 18th amendment was made on August 23, 2021.
The 19th amendment was made on June 29, 2022.
The 20th amendment was made on June 28, 2023.
The 21st amendment was made on June 26, 2024.

Appendix II

SciVision Biotech Inc.
Rules of Procedures for Shareholders' Meeting

Article 1 In order to establish a sound shareholders' meeting governance system, improve the function of supervision, and strengthen the management function of the Company, these Rules are established for compliance in accordance with Article 5 of the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies.

Article 2 The rules of procedure for the Company's shareholders' meetings, except as otherwise provided by laws and regulations or the Articles of Incorporation, shall be in accordance with these Rules.

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

Thirty days before the Company convenes an annual shareholders' meeting or 15 days before anextraordinary shareholders' meeting, the Company shall prepare electronic files of the meeting notice, proxy form, information on proposals for ratification, matters for discussion, election or dismissal of directors, and other matters on the shareholders' meeting agenda and upload them to the Market Observation Post System (MOPS). Meanwhile, 21 days before the Company convenes an annual shareholders' meeting or 15 days before an extraordinary shareholders'meeting, it shall prepare an electronic file of the shareholders' meeting agenda handbook and the supplementary materials and upload them to the MOPS. Make the shareholders' meeting brochure and supplemental materials available for the shareholders' review at any time fifteen days prior to a shareholders' meeting, and leave the copies at the Company and the shareholder service agency appointed by the Company and at the venue of the shareholders' meeting. The notice and announcement shall specify the cause of the convening meeting; the notice may be made in electronic form at the consent of the respondent.

Election or dismissal of directors, amendments to Articles of Incorporation, capital reduction, application for suspension of public offering, directors' business approval, capital increase by retained earnings, company dissolution, merger, spin-off, The motion shall not be proposed as an extempore motion. The main content of the motion may be posted on the website designated by the securities competent authority or the company, and the website address shall be disclosed in the notice. Also, the matters specified in Article 26-1, Article 43-6, Regulations Governing Offering and Issuance of Securities by Articles 56-1 and Article 60-2 of the Securities and Exchange Act shall be listed in the cause of the meeting. And explain the main contents. It shall not be proposed as an extempore motion.

Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders' meeting, after the completion of the re-election in said meeting, no extempore motion or inauguration date may be changed in the same meeting.

A shareholder holding one percent or more of the total number of the issued shares may submit to the Company a proposal for discussion at a general shareholders' meeting. The number of items so proposed is limited only to one, and no proposal containing more than one item will be included in the meeting agenda. However, if the shareholder's proposal is to urge the Company to promote public interests or fulfill its social responsibilities, the Board of Directors may still include the motion. A shareholder's proposal in alignment with any circumstance under any subparagraph of paragraph 4 of Article 172-1 of the Company Act may not be included in the meeting agenda by the Board of Directors.

Before the date on which share transfer registration is suspended prior to the convention of a regular shareholders'meeting, the company shall announce acceptance of shareholders'proposals, submission by paper or electronic means, submission location and time of submission; the submission period shall not be less than ten days.

A shareholder's proposal should be limited to 300 words. Any proposal exceeds 300 words will not be included as a motion. The shareholder shall attend the general meeting in person or by proxy, and participate in the discussion of that motion.

Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results and shall list in the meeting notice the proposals that conform to the provisions of this article. With regard to the proposals submitted by shareholders but not included in the agenda, the board of directors shall state at the shareholders' meeting why these proposals are not included.

Article 4 Shareholders may appoint a proxy to attend the shareholders' meeting through a letter of appointment printed by the Company, stating the scope of authorization to the proxy

Each 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 at least five days before the date of the shareholders' meeting. When a duplicate proxy form is served, the one received earliest shall prevail, unless a declaration is made to cancel the previous proxy form.

Once a proxy form is received by the Company, if a shareholder wishes to attend the shareholders' meeting in person or to exercise their voting rights in writing or by electronic means, a written proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting, otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

Article 5 A shareholders' meeting shall be held at the premises of the Company, or at a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting shall begin no earlier than 9:00 a.m. or later than 3:00 p.m. The opinions of independent directors should be considered sufficiently.

Article 6 The Company shall specify in its shareholders'meeting notices the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention.

The shareholders' meeting reporting time referred to in the preceding paragraph shall be 30 minutes prior to the meeting started. There should be clear signs at the reporting place with adequate staff assigned to handle the process.

Shareholders or their proxies (collectively referred to as "shareholders") shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. Persons requesting for authorization of agent shall bring their ID documents for verification.

The Company shall furnish the attending shareholders with a sign-in book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

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

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

Article 7 For a shareholders' meeting convened by the Board of Directors, the Chairman of the Board shall preside over the meeting. In the event that the Chairman of the Board is on leave or for any reason unable to exercise the powers and powers of the Chairman, the Vice Chairman shall preside over the meeting. If the Chairman is unable to exercise

his/her powers, the Chairman is to appoint a Managing Director to act as his or her representative. If there is no managing director, the Chairman is to appoint an acting director. If the Chairman does not have a representative appointed to perform this duty, one of the Managing Directors or Directors shall be elected to perform the job.

When a managing director or director serves as the chair, as referred to in the preceding paragraph, the director shall have held that position for six months or more with great understanding of the Company's financial position and business conditions. The same shall apply for a representative of a institutional director to serve as the chair.

A shareholders'meeting convened by the board of directors shall be attended by a majority of the directors.

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

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

Article 8 The Company shall keep uninterrupted audio and video recording of the shareholder check-in process, the meeting proceeding and the voting counting process from the time shareholder checkin is accepted.

The audio and video recording in the preceding paragraph shall be kept for at least one year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the materials of the meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.

Article 9 The attendance of a shareholders' meeting shall be counted by share. The shares in attendance shall be counted according to the sign-in sheet or the attendance sign-in cards submitted, plus the shares of paper-based or electronic voting.

The chair shall declare the meeting in session. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements for a combined total of not more than one day of meeting shall be allowed. Hour. If the number of shares held by the shareholders present at the meeting does not exceed one-third of the total outstanding shares after two postponements, the chair shall announce the adjournment.

In the event of the preceding two postponements and the presence of shareholders representing more than one-third of the total number of issued shares, a tentative resolution may be resolved pursuant to Article 175-1 of the Company Act, and each shareholder shall be notified of the tentative resolution. The shareholders may convene another shareholders' meeting within one month.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of outstanding 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 a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors and the relevant proposals (including extempore motions and amendment of original proposals) shall be voted on in order. It cannot be changed.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene other than the Board of Directors.

Before the proceedings (including extraordinary motions) of the preceding two paragraphs are completed, the chair may not announce the meeting is adjourned unless a resolution is reached. The shareholders present with more than half of the voting rights agree to nominate one person to be the chairman and the meeting will continue.

The chair shall give the opportunity to fully present and discuss proposals as well as amendments or extempore motions made by shareholders. When he considers that time

is up for voting after thorough discussion, the chair may announce the suspension of discussion, proceed to voting, and allow sufficient time for voting.

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 is not in alignment with the subject 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 motion, the chair may have the shareholder stop the speech.

Attending shareholders may not interfere with the speaking shareholders without the Chairman's consent and the speaking shareholders. The Chairman will have the violating shareholders stopped.

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

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

Article 12 Voting at a shareholders' meeting shall be based on the number of shares held.

With respect to resolutions by a shareholders' meeting, the number of shares held by a shareholder without voting rights shall not be calculated as part of the total number of outstanding 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 a proxy for any other shareholder.

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

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

Article 13 Shareholders are entitled to one vote per share except for the restricted shares or non-voting shares specified in Article 179, paragraph 2 of the Company Act.

When the Company calls a shareholders' meeting, the voting rights shall be exercised by electronic means and may be exercised by correspondence. When exercising voting rights in writing or electronically, the method of exercising shall be specified in the shareholders' meeting convening notice. A shareholder's exercise of voting rights by correspondence or electronic means will be deemed to have attended the meeting in person. But to have waived their rights with respect to the extempore motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extempore 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 at least two days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

In case a shareholder who has exercised his/her/its voting power in writing or by way of electronic transmission intends to attend the shareholders' meeting in person, he/she/it shall, two days prior to the meeting date of the scheduled shareholders' meeting and in the same manner previously used in exercising his/her/its voting power, serve a separate declaration of intention to rescind his/her/its previous declaration of intention made in exercising the voting power under the preceding Paragraph Two. In the absence of a timely rescission of the previous declaration of intention, the voting power exercised in writing or by way of electronic transmission shall prevail. If the shareholder exercises the voting right in writing or by electronic means and appoints a proxy with a proxy form to attend the shareholders' meeting, the voting right exercised by the attending proxy at 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.

When the chair inquires for any objections on a proposal from all of the attending shareholders but no objection is raised, it shall be deemed approved, and its effect shall be identical to the voting. In case of any objections, the voting method shall be adopted according to the preceding paragraph.

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.

The Chairman is to appoint the controllers of ballot and tally clerks who are shareholders for the proposals to be put to vote, if any.

Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting, and immediately after the vote counting is completed, the voting results shall be announced on-site immediately after the ballots are counted, and the minutes shall be recorded in the minutes, including the voting weights.

Article 14 The director election at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the scrutineers and kept in proper custody for at least one year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the materials of the meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.

Article 15 Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed to all shareholders within 20 days after the close 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 meeting minutes shall accurately record the year, month, day and venue of a meeting, name of the chair, how resolutions are adopted, essentials of the proceedings, and the outcome of voting (including weights).. In the event of an election of directors, the number of votes in favour of each candidate shall be disclosed. The minutes shall be retained for the duration of the existence of the Company.

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, and the number of shares represented by proxies, and make an express disclosure of the

same at the place of the shareholders meeting.

If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (Taipei Exchange) regulations, the Company shall upload the information to the MOPS within the specified time.

Article 17 Staff handling administrative affairs of a shareholders' meeting shall wear an identification badge or an armband.

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

Before the completion of agendas (including extraordinary motions) of the shareholders'meeting, if the meeting venue is not available for continued use, the shareholders' meeting may decide to seek a new venue to resume 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 These Rules shall become effective when approved by a shareholders'meeting, and the same shall apply to any amendment thereto.

Article 20 Enacted on June 28, 2013

The 1st amendment was made on June 22, 2015

The 2nd amendment was made on June 25, 2019

The 3rd amendment was made on June 22, 2020

Appendix III

SciVision Biotech Inc.
Required Minimum and Actual Shareholding Data by Directors

Title	Name	Shares Held	Percentage of ownership (Note)
Chairman	Han, Kai-Cheng	1,887,880	2.62%
Director	Yang, Ming-Kung	2,936,230	4.07%
Director	Yang, Li, Shu-Lan	2,712,682	3.76%
Director	Han, Tai-Wei	255,513	0.35%
Director	Pan, Zong-Wei	2,848	0.00%
Director	Kuo, Ju-Ling	438,511	0.61%
Independent Director	Chen, Chao-Long	0	0.00%
Independent Director	Chen, Rong-Chao	0	0.00%
Independent Director	Chen, Shuei-Tsung	0	0.00%
Total		8,233,664	11.41%

Explanatory Notes:

1. As of April 29, 2025, the Company had issued 72,191,688 shares.
2 The statutory minimum number of shares held by all directors shall not be less than 5,775,335 shares.
3. The Company has established an Audit Committee as required by law; therefore, there is no requirement on the minimum shareholdings of shares for supervisors.