



優盛醫學科技股份有限公司
Rossmax International Ltd.

一 百 一 十 二 年 股 東 常 會

議 事 手 冊

Handbook for
2023 Annual General Meeting Of Shareholders
Rossmax International Ltd.

召開方式：實體方式

股東會時間：中華民國一百一十二年五月三十一日

股東會地點：台北市內湖區瑞光路358巷38弄1號2樓

Meeting method：By actual attendance

Date：May 31th 2023

Location: 2nd Floor, No. 1, Alley 38, Lane 358, Ruiguang Road, Neihu
District, Taipei

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優 盛 醫 學 科 技 股 份 有 限 公 司

一 百 一 十 二 年 股 東 常 會 開 會 程 序

Rossmax International Ltd

Procedure of 2023 Annual General Meeting

一、宣 布 開 會 Call Meeting to Order

二、報 告 事 項 Report Items

三、承 認 事 項 Proposed Adoptions

四、討 論 事 項 Discussion Items

五、選 舉 事 項 Election Matters

六、其 他 議 案 Other Proposals

七、臨 時 動 議 Special Motion

八、散 會 Meeting Adjourned

優盛醫學科技股份有限公司

一百一十二年股東常會議程

Rossmax International Ltd

Agenda of 2023 Annual General Meeting

一、時 間：中華民國一百一十二年五月三十一日(星期三)上午九時。

1. Taiwan Time: 09:00 a.m., May 31, 2023

二、地 點：台北市內湖區瑞光路 358 巷 38 弄 1 號 2 樓

2. Location：2nd Floor, No. 1, Alley 38, Lane 358, Ruiguang Road, Neihu District, Taipei City

三、召開方式：以實體會議方式召開

3. Meeting method：by actual attendance

四、宣布開會

4. Meeting Called to Order

五、報告事項：

- (一) 本公司一百一十一年度營業報告，報請 公鑒。
- (二) 審計委員會查核一百一十一年度決算表冊報告，報請 公鑒。
- (三) 一百一十一年度員工酬勞及董事酬勞分配情形報告，報請 公鑒。
- (四) 本公司一百一十一年度背書保證辦理情形報告，報請 公鑒。
- (五) 本公司發行國內第二次無擔保轉換公司債執行情形，報請 公鑒。
- (六) 修訂本公司「董事會議事規則」，報請 公鑒。
- (七) 股東提案未列入議案說明，報請 公鑒。

5. Reporting Items:

- (1) To report the 2022 Business report.
- (2) To report the 2022 final accounts of Audit Committee's review.
- (3) To report the 2022 Remunerations Assignment for Board Directors and Employees details.
- (4) To report the 2022 Endorsement and Guarantee of the Company.
- (5) To report the implementation of the second domestic unsecured conversion of corporate bonds issued by the company.
- (6) To report the amendments to the company's "Rules of Procedure for the Board of

Directors"

(7) To report related proposed resolution which not mentioned in the general meeting.

六、承認事項：

第一案：本公司一百一十一年度決算表冊承認案，敬請 承認。

第二案：本公司一百一十一年度盈餘分配案，敬請 承認。

6. Proposed Adoptions

Case 1: Adoption of the 2022 Business Report and Financial Statements.

Case 2: Adoption of the 2022 Surplus Earning Distribution / Loss Off-setting Proposal.

七、討論事項：

第一案：本公司「背書保證作業辦法」修訂案，提請 公決。

第二案：本公司「取得或處分資產處理程序」修訂案，提請 公決。

7. Discussion Items

(1) Amendments to the Company's "Endorsement Guarantee Operation Measures"

(2) Amendments to the Company's "Procedures for the Acquisition or Disposal of Assets "

八、選舉事項：

本公司董事選舉案。

8. Election Matters

Proposal for Election of Directors of the Company

九、其他議案

本公司新任董事及其代表人競業禁止解除案。

9. Other proposals:

Proposal for lift non-competition for new directors of the company

十、臨時動議

10. Questions and Motions

十一、散會

11. Adjournment

報告事項：

(一) 本公司一百一十一年度營業報告，報請 公鑒。

說明：

一、有關營業報告書請參閱第 18-24 頁(附錄一)。

二、報請 公鑒。

Report 1: The company's 2022 Business report

Explanatory Notes:

(1) The company's 2022 Business report is attached as hereto as Annex 1, please refer to P.18-P.24.

(2) Please ratify.

(二) 審計委員會查核一百一十一年度決算表冊報告，報請 公鑒。

說明：

一、本公司一百一十一年度財務報表業經安侯建業聯合會計師事務所陳宗哲、張淑瑩會計師查核簽證，營業報告書、財務報表及盈餘分派議案，並經審計委員會查核完畢，其查核報告書請參閱第 25-26 頁(附錄二)。

二、報請 公鑒。

Report 2: The 2022 final accounts of Audit Committee's review

Explanatory Notes:

(1) The company's 2022 financial statements have been verified by the accountants Chung-Che Chen and Zhang Shu-Ying Chang of KPMG., The business report, financial statements and earnings distribution proposal have been reviewed by the Audit Committee. The review is attached as hereto as Annex 2, please refer to P.25-P.26.

(2) Please ratify.

(三) 一百一十一年度員工酬勞及董事酬勞分配情形報告，報請 公鑒。

說明：

一、依本公司章程第二十條規定，公司年度如有獲利(所謂獲利係指稅前利益扣除分派員工酬勞及董事酬勞前之利益)，應提撥百分之一至百分之十五為員工酬勞及不高於百分之二點五為董事酬勞。但公司尚有累積虧損(包括調整未分配盈餘金額)時，應預先保留彌補數額。

二、依本公司民國一百一十二年二月二十四日董事會決議，擬提列民國一百一十一年度員工酬勞計新台幣 6,500,000 元及董事酬勞計新台幣 1,350,000 元，全數以現金方式發放。

三、報請 公鑒。

Report 3: Report on 2022 employees and Directors Remuneration

Explanatory Notes:

(1) According to Article 20 of the Company's Articles of Association, if the Company is profitable in the year, the Company shall appropriate an amount equivalent to 1%~15%

of the earnings as remuneration to employees; and no more than 2.5% for the directors remuneration. However, if the Company has accumulated losses, it should retain the amount of compensation in advance before paying the employees compensation and the directors remuneration according to the proportion set forth in the preceding paragraph.

(2) For the year ended December 31, 2022, the Company intends to allocate the remuneration of employees is NT\$ 6,500,000 in cash, the remuneration of directors is NT\$1,350,000 in cash. As approved by the Board of Directors on Feb. 24, 2022.

(3) Please ratify.

(四) 本公司一百一十一年度背書保證辦理情形報告，報請 公鑒。

說明：

一、本公司一百一十一年度為關係企業背書保證辦理情形如下：

單位：新台幣仟元

編號	背書保證者公司名稱	被背書保證對象		對單一企業背書保證限額	本期最高背書保證餘額	期末背書保證餘額	實際動支金額	以財產擔保之背書保證金額	累計背書保證金額佔最近期財務報表淨值之比率	背書保證最高限額	屬母公司對子公司背書保證	屬子公司對母公司背書保證	屬對大陸地區背書保證
		公司名稱	關係										
0	優盛醫學科技(股)公司	優盛醫療電子(上海)有限公司	2	776,343	167,157	131,948 註四	-	-	8.50%	1,552,685	Y	N	Y
0	優盛醫學科技(股)公司	尚鈞醫療科技(安徽)有限公司	2	776,343	94,372	94,422 註五	-	-	5.95%	1,552,685	Y	N	Y
0	優盛醫學科技(股)公司	RMJ CO. LTD.	2	776,343	16,108	15,355 註六	1,162	-	0.99%	1,552,685	Y	N	N
0	優盛醫學科技(股)公司	優盛醫療電子(上海)有限公司、尚鈞醫療科技(安徽)有限公司(共同額度)	2	776,343	860	860 註七	860	-	0.06%	1,552,685	Y	N	Y

Report 4: Report on 2022 the handling of endorsement guarantees

Explanatory Notes:

(1) The handling of endorsement guarantees for affiliated companies in 2022 is as follows:

Unit: NT\$ Thousand

Number	Name of guarantor	Counter-part of guarantee and endorsement		Limitation on amount of guarantees and endorsements for a specific enterprise	Highest balance for guarantees and endorsements during the period	Balance of guarantees and endorsements during the period	Actual usage amount	Property pledged for guarantees and endorsements	Ratio of accumulated amounts of guarantees and endorsements to net worth of the latest financial statements	Maximum amount for guarantees and endorsements	Parent company endorsements guarantees to third parties on behalf of subsidiary	Subsidiary company endorsements guarantees to third parties on behalf of parent company	Endorsements guarantees to third parties on behalf of parent companies in Mainland China
		Name	Relationship with the Company										
0	ROSSMAX INTERNATIONAL LTD.	ROSSMAX (SHANGHAI) INCORPORATION LTD.	2	776,343	167,157	131,948 註四	-	-	8.50%	1,552,685	Y	N	Y
0	ROSSMAX INTERNATIONAL LTD.	GMC Inc.	2	776,343	94,372	94,422 註五	-	-	5.95%	1,552,685	Y	N	Y
0	ROSSMAX INTERNATIONAL LTD.	RMJ CO. LTD.	2	776,343	16,108	15,355 註六	1,162	-	0.99%	1,552,685	Y	N	N
0	ROSSMAX INTERNATIONAL LTD.	ROSSMAX (SHANGHAI) INCORPORATION LTD and GMC Inc. (Common quota)	2	776,343	860	860 註七	860	-	0.06%	1,552,685	Y	N	Y

註一：0 代表本公司。

註二：與本公司之關係定義如下：

- (1) 有業務往來之公司。
- (2) 公司直接及間接持有表決權之股份超過百分之五十之公司。
- (3) 直接及間接對公司持有表決權之股份超過百分之五十之公司。
- (4) 公司直接及間接持有表決權股份達百分之九十以上之公司間。
- (5) 基於承攬工程需要之同業間或共同起造人間依合約規定互保之公司。
- (6) 因共同投資關係由全體出資股東依其持股比率對其背書保證之公司。
- (7) 同業間依消費者保護法規範從事預售屋銷售合約之履約保證連帶擔保。

註三：本公司背書保證責任之總額及對單一企業背書限額，額度如下：

對外背書保證總額以不超過本公司最近期財務報表淨值百分之百為限；對單一企業背書保證限額以不超過本公司最近期財務報表淨值百分之五十，但對單一子公司背書保證額度不在此限。

註四：係向銀行簽具背書保證契約或票據之總額度為美金 2,000 千元及人民幣 16,000 千元，於民國一一年十二月三十一日子公司實際動撥借款之背書保證金額為人民幣零千元。

註五：係向銀行簽具背書保證契約或票據之總額度為美金 1,000 千元及人民幣 14,000 千元，於民國一一年十二月三十一日子公司實際動撥借款之背書保證金額為人民幣零千元。

註六：係向銀行簽具背書保證契約或票據之總額度為美金 500 千元，於民國一一年十二月三十一日子公司實際動撥借款之背書保證金額為日幣 5,000 千元。

註七：係向銀行簽具保證票據之購料保證金額新台幣 860 千元，並提供購料存出保證票據新台幣 860 千元。

註八：上述交易於編製合併財務報告時，業已沖銷。

Note 1: 0 represents the company.

Note 2: The relationship with the company is defined as follows:

- (1) Companies with business dealings.
- (2) A company where the company directly or indirectly holds more than 50% of the voting shares.
- (3) A company that directly or indirectly holds more than 50% of the company's voting shares.
- (4) Between companies where the company directly or indirectly holds more than 90% of the voting shares.
- (5) Inter-industry or co-founded companies with mutual insurance in accordance with contract provisions based on the need for contracting projects.
- (6) Companies that are endorsed and guaranteed by all capital shareholders based on their shareholding ratio due to a joint investment relationship.
- (7) The inter-industry is engaged in joint and several guarantees for the performance of the pre-sale house sales contract in accordance with the regulations of the Consumer Protection Law.

Note 3: The total amount of the company's endorsement guarantee liability and the limit of endorsement to a single enterprise are as follows:

The total amount of external endorsement guarantees shall not exceed 100% of the net value of the company's latest financial statements; the limit of endorsement guarantees for a single enterprise shall not exceed 50% of the net value of the company's most recent financial statements, but the endorsement guarantee limit for a single subsidiary does not apply here limit.

Note 4: The total amount of the endorsement guarantee contract or bill issued to the bank is USD 2,000 thousand and RMB 16,000 thousand, and the actual amount of the endorsement guarantee amount of the loan allocated by the subsidiary on December 31, 2022 is RMB 0,000.

Note 5: The total amount of the endorsement guarantee contract or bill signed to the bank is USD 1,000 thousand and RMB 14,000 thousand. As of December 31, 2022, the amount of the endorsement guarantee of the subsidiary actually allocated for the loan is RMB 0,000.

Note 6: The total amount of the endorsement guarantee contract or bill issued to the bank is USD 500

thousand. As of December 31, 2022, the amount of the endorsement guarantee of the subsidiary actually allocated for the loan is JPY 5,000 thousand.

Note 7: It is a guarantee bill issued to the bank for a purchase guarantee amount of NT\$ 860 thousand, and a purchase deposit guarantee bill of NT\$ 860 thousand is provided.

Note 8: The above transactions have been written off when preparing the consolidated financial report.

二、報請 公鑒。

(2) Please ratify

(五) 本公司發行國內第二次無擔保轉換公司債執行情形，報請 公鑒。

說明：

一、本公司發行國內第二次無擔保轉換公司債，業經行政院金融監督管理委員會於 109 年 9 月 23 日核准申報生效，於 109 年 10 月 22 日完成募集，並經財團法人中華民國證券櫃檯買賣中心核准於 109 年 10 月 23 日起開始在證券商營業處所掛牌上櫃買賣。

二、截至 112 年 2 月 28 日止，本轉換債券發行及轉換情形如下：

發行總額：新台幣壹億壹仟萬元整。

發行面額：新台幣壹拾萬元整。

發行期間：自 109 年 10 月 23 日開始發行至 112 年 10 月 23 日到期止，計三年。

票面利率：0%。

轉換情形：截至 111 年 6 月 30 日止，本轉換公司債已全數轉換完畢，合計為 5,612,381 普通股，並於 111 年 7 月 1 日終止櫃檯買賣。

發行及轉換辦法：請參閱第 27-41 頁(附錄三)。

三、截至 111 年 12 月 31 日止，本轉換公司債資金運用計畫及執行之情形請參閱第 42-45 頁(附錄四)。

四、報請 公鑒。

Report 5: The Implementation status of the company issued the second domestic unsecured conversion of corporate bonds.

Explanatory Notes:

(1) The company issued the second domestic unsecured conversion of corporate bonds, which was approved by the Financial Supervision and Administration Commission of the Executive Yuan on September 23, 2020, and became effective on September 23, 2020. The fundraising was completed on October 22, 2020, and the bonds were traded at the counter of the Republic of China Securities. The Center approved the start of OTC trading on the business premises of securities firms from October 23, 2020.

(2) As of February 28, 2023, the issuance and conversion of this convertible bond are as follows:

Total issuance: NT\$ 110,000,000

Issue denomination: NT\$100,000

Issuance period: from October 23, 2020 to the expiration of October 23, 2023, a total of three years.

Coupon interest rate: 0%.

Conversion situation: As of June 30, 2022, All of the convertible corporate bonds have been converted, with a total of 5,612,381 ordinary shares, and stop of OTC trading on July 1, 2022.

Issuance and conversion method: The method is attached as hereto as Annex 3, please refer to P.27-P.41.

(3) As of December 31, 2022, the plan and implementation of the conversion of corporate bond funds is attached as hereto as Annex 4, please refer to P.42-P.45.

(4) Please ratify.

(六) 修訂本公司「董事會議事規則」，報請 公鑒。

說明：

一、因應公司實際作業需求，擬修訂本公司「董事會議事規則」。

二、本公司「董事會議事規則」修訂條文對照表請參閱第 46-60 頁(附錄五)。

三、報請 公鑒。

Report 6: Amendments to the Company's "Rules of Procedure for the Board of Directors"

Explanatory Notes:

(1) In response to the company's actual operational needs, it is proposed to revise the company's "Rules of Procedure for the Board of Directors".

(2) The comparison table of revised provisions of the Company's "Rules of Procedure for the Board of Directors" is attached as hereto as Annex 5, please refer to P.46-P.60.

(3) Please ratify.

(七) 股東提案未列入議案說明，報請 公鑒。

說明：

一、依公司法一七二條之一規定，持有已發行股份總數百分之一以上股份之股東，得以書面向公司提出股東常會議案，但以一項為限，且所提議案以三百字為限。

二、本公司今年股東常會受理股東提案申請，期間為一百一十二年三月二十七日 至一百一十二年四月六日止，並已依法公告於公開資訊觀測站。

三、截至公告受理期間屆滿為止，並無接獲任何股東提案。

四、報請 公鑒。

Report 7: At this regular meeting of shareholders, shareholder proposals were not included in the explanation of the proposal and were submitted to the public notary

Explanatory Notes:

(1) According to the provisions of Article 172 of the Company Law, shareholders who hold more than 1% of the total number of issued shares. To be able to propose to the company in writing the shareholders' general meeting proposal, but to one limit, and the proposed proposal is 300 words limit.

(2) This year's shareholders' general meeting of the company accepts shareholder proposal applications for a period from March 27, 2023 to April 6, 2023, and has been publicly announced at the Public Information Observatory.

(3) As of the expiration of the announcement acceptance period, no shareholder proposal has been received.

(4) Please ratify.

承認事項:

第一案：

案由：本公司一百一十一年度決算表冊承認案，敬請 承認 (董事會提)。

說明：

- 一、本公司一百一十一年度財務報告，業經安侯建業聯合會計師事務所陳宗哲、張淑瑩會計師查核完竣，請參閱第 61-94 頁(附錄六、七)連同營業報告書 (附錄一)，業經審計委員會查核完竣，並經本公司一百一十二年二月二十四日董事會決議通過在案。
- 二、敬請 承認。

Subject 1:

Subject: Please acknowledge the 2022 Final Accounts (Proposed by the Board of Director)

Explanatory Notes:

- (1) For the 2022 financial report has been reviewed by the accountants Chung-Che Chen and Zhang Shu-Ying Chang of KPMG., please refer to Annex 6 and 7 with the Business report (Annex 1). The 2022 Final Accounts was audited by the Audit Committee, and was approved by the Board of Director on February 24, 2023.
- (2) Please acknowledge.

第二案

案由：本公司一百一十一年度盈餘分配案，敬請 承認 (董事會提)。

說明：

- 一、本公司一百一十一年度盈餘分配表，請參閱第 95-96 頁(附錄八)。
- 二、現金股利之配息基準日，俟本次股東常會通過後授權董事長訂定之。
- 三、本公司俟後如因買回本公司股份、庫藏股轉讓或註銷、可轉換公司債轉換或員工認股權憑證行使等，致影響流通在外股數，股東配股率因此發生變動者，授權董事長全權處理之。
- 四、本次現金股利分配未滿一元之畸零數額，列入公司之其他收入。
- 五、本案業經審計委員會查核完竣，並經本公司一百一十二年二月二十四日董事會決議通過在案。
- 六、敬請 承認。

Subject 2

Subject: Please acknowledge the 2022 Surplus Earning Distribution / Loss Off-setting Proposal (Proposed by the Board of Director)

Explanatory Notes :

- (1) For the 2022 Surplus Earning Distribution / Loss Off-setting Proposal, please refer to Annex 8.
- (2) After the stock dividends and cash dividends were approved in the shareholders' meeting, the Board of Director was authorized to directors in charge of related matters.
- (3) If the company subsequently affects the number of outstanding shares due to the repurchase of the company's shares, the transferor cancellation of treasury shares, the conversion of convertible corporate bonds or the exercise of employee stock

options, the shareholder's allotment rate has changed, and the chairman is fully authorized to handle.

- (4) The cash dividends were calculated in the unit of NT\$ and rounded down to the first digit of NT\$. Amounts less than NT\$ 1 were added up before recognized in the Company's other income.
- (5) The 2021 Surplus Earning Distribution/Loss Off-setting Proposal was audited by the Audit Committee, and was approved by the Board of Director on February 24, 2023.
- (6) Please acknowledge.

討論事項:

第一案

案由：本公司「背書保證作業辦法」修訂案，提請 公決(董事會提)。

說明：

- 一、因應公司實際作業需求，修訂本公司「背書保證作業辦法」部分條文。
- 二、本公司「背書保證作業辦法」修正條文對照表請參閱第 97-99 頁(附錄九)。
- 三、提請 公決。

Subject 1

Subject: Amendments to the Company's "Endorsement Guarantee Operation Method" (submitted by the board of directors).

1. In response to the Company's actual operational needs, some provisions of the Company's "Endorsement Guarantee Operation Method" were revised.
2. Please refer to the page P.97-P.99 (Annex 9) for the comparison table of revised provisions of the company's "Endorsement Guarantee Operation Method".
3. Please voted

第二案

案由：本公司「取得或處分資產處理程序」修訂案，提請 公決(董事會提)。

說明：

- 一、因應公司實際作業需求，修訂本公司「取得或處分資產處理程序」部分條文。
- 二、本公司「取得或處分資產處理程序」修正條文對照表請參閱第 100-102 頁(附錄十)。
- 三、提請 公決。

Subject 2

Subject: Amendments to the Company's "Procedures for the Acquisition or Disposal of Assets" (submitted by the board of director)

1. In response to the need of company's operating procedures , the provisions of the company's "procedures for the acquisition or disposal of assets" were revised.
2. Please refer to page P.100-P.102 (Annex 10) for a comparison table of the revised provisions of the Company's "Procedures for the Handling of Acquisition or Disposal of Assets".
3. Please voted

選舉事項：

案由：本公司董事選舉案，提請 選任。(董事會提)

說明：

- 一、本公司第十二屆董事之任期將於一百一十二年五月二十七日屆滿，擬依公司法一九五條第二項規定，延長其執行職務至改選董事就任為止。
- 二、擬依公司法及本公司章程規定，本次選任董事九席（含獨立董事四席），選任後即行就任，任期三年，自一百一十二年五月三十一日起至一百一十五年五月三十日止。
- 三、依據本公司章程規定，董事選舉採候選人提名制度，由股東就董事候選人名單選任之。
- 四、董事候選人名單業經本公司一百一十二年三月二十四日董事會審查通過，候選人相關資料如下表：

候選人類別	被提名人姓名	學歷	經歷	現職	持有本公司股份數額 (單位：股)
董事	劉志平	政治大學企研所	1. 勇力電機(股)公司工程師 2. 卓利電子(股)公司工程師 3. 優盛醫學科技(股)公司副董事長 4. 優盛醫學科技(股)公司總經理 5. 佑全藥品(股)公司董事長	1. 優盛醫學科技(股)公司董事長兼總經理 2. 佑全藥品(股)公司副董事長	8,970,645
董事	文德蘭	1. 政治大學資訊管理所博士 2. 政治大學資訊管理所碩士 3. 東吳大學商用數學系學士	1. 南亞技術學院資訊管理學系/研發處國際合作/組資訊管理學系講師 2. 正聲廣播(股)公司資訊長 3. 台灣國際標準(股)公司系統工程師 4. 中華民國資訊管理學會副秘書長 5. 經濟部產業電子化專案專案經理 6. 佑全藥品(股)公司特助	佑全藥品(股)公司董事兼總經理	0

候選人類別	被提名人姓名	學歷	經歷	現職	持有本公司股份數額 (單位：股)
董事	張清為	政治大學資訊管理博士	1. 私立黎明技術學院資訊管理系助理教授 2. 環球科技大學創意公共傳播設計系助理教授 3. 嶺東科技大學行銷系助理教授	優盛醫學科技(股)公司獨立董事	0
董事	吳志忠	逢甲大學交管系	1. 台新銀行副總經理 2. 台新銀行副總經理暨商務金融事業處副總經理 3. 台灣土地開發(股)公司副總經理 4. 台灣創新(股)公司總經理 5. 創泰投資(股)公司投資長	丹綵(股)公司執行董事	1,045
董事	黃立恒	1. 萬能技術學院紡織系 2. 政治大學企經班 3. 逢甲大學高階經營管理碩士班	1. 聯成食品(股)公司執行副總 2. 益鼎光電(股)公司財務長 3. 維格餅家(股)公司財務長 4. 威星運通(股)公司總經理	宇隆科技(股)公司獨立董事	21,896
獨立董事	季延平	1. 政治大學企管所 2. 美國馬里蘭大學資訊系統管理博士	政治大學資訊管理系副教授	陽信銀行獨立董事	0
獨立董事	周宣光	美國加州大學工業工程系	1. 政治大學資管系主任 2. 中華民國資訊管理學會理事長 3. 金橋科技股份有限公司總經理	1. 合和國際股份有限公司董事長 2. 雲之萃顧問股份有限公司監察人	0
獨立董事	陳逸勛	台灣大學會計系	上成會計師事務所執業會計師	上成會計師事務所執業會計師	0

候選人類別	被提名人姓名	學歷	經歷	現職	持有本公司股份數額 (單位：股)
獨立董事	蕭國慶	1. 政治大學企業管理學士 2. 美國猶他州立大學會計研究所碩士	1. 政治大學會計系副教授 2. 艾恩特精密工業股份有限公司獨立董事 3. 迅得機械股份有限公司獨立董事 4. 邑昇實業股份有限公司獨立董事	1. 安勤科技股份有限公司獨立董事 2. 驛陞科技股份有限公司獨立董事	0

五、董事選舉辦法，請參閱第 103-110 頁(附錄十一)

六、提請 選任。

選舉結果：

Election Matters:

Subject: Proposal for Election of Directors of the Company. (submitted by the board of directors)

1. The term of office of the 12th director of the company will expire on May 27, 2023. According to the provisions of Article 195, Paragraph 2 of the Company Law, the term of office will be extended until a new director takes office.
2. According to the company law and the company's articles of association, nine directors (including four independent directors) will be elected this time, and they will take office immediately after the election. The term of office is three years from May 31, 2023 to May 30, 2026 end.
3. According to the articles of incorporation of the company, the election of directors adopts a candidate nomination system, and the shareholders select candidates from the list of director candidates.
4. The list of director candidates has been reviewed and approved by the company's board of directors on March 24, 2023. The relevant information of the candidates is as follows:

Candidate Category	Nominee Name	Academic Qualifications	Experience	Incumbent	Hold the Company Amount of Shares (Unit: Share)
Director	Liu, Chih-Ping	Master of Enterprise Research Institute, National Chengchi University	1.Engineer of Yongli Electric Co., Ltd. 2.Engineer of Zhuoli Electronics Co., Ltd. 3.Vice Chairman of WE CAN MEDICINES Co., Ltd. 4.General Manager of Rossmax International Ltd. 5.Chairman of WE CAN MEDICINES Co., Ltd.	1. Chairman and General Manager of Rossmax International Ltd. 2. Vice Chairman of WE CAN MEDICINES Co., Ltd.	8,970,645
Director	Wen, Te-Lan	1. Ph.D., Institute of Information Management, National Chengchi University 2. Master of Information Management, National Chengchi University 3. Bachelor of Business Mathematics, Soochow University	1. Assistant Professor, Department of Information Management, Nanya Institute of Technology 2. Chief Information Officer of Zhengsheng Broadcasting Co., Ltd. 3. System engineer of Taiwan International Standard Co., Ltd. 4. Deputy Secretary-General of the Information Management Society of the Republic of China 5. Project Manager of Industrial Electronics Project, Ministry of Economic Affairs 6. Special assistant of WE CAN MEDICINES Co., Ltd.	Director and General Manager of WE CAN MEDICINES Co., Ltd.	0
Director	Chang, Ching-Wei	Ph.D., Institute of Information Management, National Chengchi University	1. Assistant Professor, Department of Information Management, Liming Institute of Technology 2. Assistant Professor, Department of Creative Public Communication Design, Universal University of Science and Technology 3. Assistant Professor, Department of Marketing, Lingdong University of Science and Technology	Independent Director of Rossmax International Ltd.	0

Candidate Category	Nominee Name	Academic Qualifications	Experience	Incumbent	Hold the Company Amount of Shares (Unit: Share)
Director	Wu, Zhi-Zhong	Bachelor of Traffic Management, Feng Chia University	1. Deputy General Manager of Taishin Bank 2. Deputy General Manager of Taishin Bank and Deputy General Manager of Commercial and Financial Division 3. Deputy General Manager of Taiwan Land Development Co., Ltd. 4. General Manager of Taiwan Innovation Co., Ltd. 5. Chief Investment Officer of Chuangtai Investment Co., Ltd.	Executive Director of Dancai Co., Ltd.	1,045
Director	Huang, Li-Hen	1. Bachelor of Textile Department, Universal Technical College 2. Business Economics Class of National Chengchi University 3. Master of Advanced Business Administration, Feng Chia University	1. Executive Vice President of Liancheng Food Co., Ltd. 2. Chief Financial Officer of Yiding Optoelectronics Co., Ltd. 3. Chief Financial Officer of Viger Bakery Co., Ltd. 4. General Manager of Weixing Express Co., Ltd.	Independent Director of Yulong Technology Co., Ltd.	21,896
Independent Director	Chi, Yen-Ping	1. Master of Business Administration, National Chengchi University 2. Ph.D. in Information System Management, University of Maryland	Associate Professor, Department of Information Management, National Chengchi University	Independent Director of Yangxin Bank	0
Independent Director	Chou, Hsuan-02Kuang	Ph.D., Department of Industrial Engineering, University of California	1. Director of Department of Information Management, National Chengchi University 2. Chairman of the Information Management Society of the Republic of China 3. General Manager of Jinqiao Technology Co., Ltd.	1. Chairman of Hopewell International Co., Ltd. 2. Supervisor of Yunzhicui Consulting Co., Ltd.	0
Independent Director	CHEN, I HSUN	Bachelor of Accounting, National Taiwan University	Certified Public Accountant of Ascension Certified Public Accountants	Certified Public Accountant of Ascension Certified Public Accountants	0
Independent Director	Hsiao, kuo-Ching	1. Bachelor of Business Administration, National Chengchi University 2. Master of Accounting Institute, Utah State University	1. Associate Professor, Department of Accounting, National Chengchi University 2. Independent director of Aint Precision Industry Co., Ltd. 3. Independent director of Xunde Machinery Co., Ltd. 4. Independent director of Yisheng Industrial Co., Ltd.	1. Independent director of Avalue Technology Co., Ltd. 2. Independent director of Yisheng Technology Co., Ltd.	0

5. For the election method of directors, please refer to the page P.103-P.110 (Annex 11)

6. Please voted.

Election result:

其他議案：

案由：本公司新任董事及其代表人競業禁止解除案，提請 公決(董事會提)。

說明：

- 一、依公司法第二〇九條第一項規定「董事為自己或他人為屬於公司營業範圍內之行為，應對股東會說明其行為之重要內容，並取得其認可」規定辦理。
- 二、本公司之董事有擔任本公司轉投資事業之董事；董事所代表法人及法人董事代表人，因職務關係擔任其他與本公司營業範圍相同或類似公司之董事或法人董事代表人，擬解除本公司新任董事、董事所代表法人及法人董事代表人競業禁止之限制。
- 三、為借助本公司新任董事之專才與相關經驗，擬提請股東常會同意解除本次新任董事競業行為之限制，並於股東會討論本案前，當場補充說明其範圍與內容。
- 四、提請 公決。

Other proposals:

Subject: Proposal for lift non-competition for new directors of the company (submitted by the board of directors).

1. In accordance with Article 209, Paragraph 1 of the Company Law, "When a director acts for himself or others within the company's business scope, he shall explain the important content of his act to the shareholders' meeting and obtain his approval."
2. The directors of the company have served as directors of the company's investment business; the legal person or legal person director representative represented by the director, who serves as the director or legal person director representative of other companies with the same or similar business scope as the company due to his position, intends to terminate Restrictions on the non-competition of the company's new directors, the legal person represented by the director, and the director representative of the legal person.
3. In order to take advantage of the expertise and experience of the new directors of the company, it is proposed to submit to the shareholders' general meeting for approval to lift the restrictions on the competition of the new directors.
4. Please voted

Resolution:

臨時動議

Provisional Motion

散會

Meeting Adjourned

Annex 1

營業報告書 Business Report

各位股東女士、先生，大家好：

以下就針對一百一十一年度經營情形及一百一十二年度營運展望向各位股東報告。

Dear Ladies and Gentlemen,

The following is a report to shareholders on the operating situation in 2022 and the operating outlook for 2023.

一、一百一十一年度營業報告：2022 Business Report

(一) 營業計劃實施成果：Implementation results of the business plan

本公司一百一十一年度合併營業收入淨額為 4,344,948 仟元，較一百一十年度合併營業收入淨額 3,947,903 元，成長幅度約為 10.06%。

本公司一百一十一年度合併稅前淨利為 273,300 仟元、合併稅後淨利為 216,966 仟元，較一百一十年度合併稅後淨利為 127,532 仟元，上升幅度為 70.13%。

The Company's consolidated net operating income for 2022 is NT\$ 4,344,948 thousand, which is an increase of approximately 10.06% compared to the 2021 consolidated net operating income of NT\$3,947,903 thousand.

The Company's combined net profit before tax for 2022 is NT\$273,300 thousand, and the combined net profit after tax is NT\$216,966 thousand. Compared with the 2021 consolidated net profit after tax of NT\$127,532 thousand, the decline was 70.13%.

本公司一百一十一年度及一百一十年度營業計劃實施成果如下表所示：

The results of the implementation of the Company's 2022 and 2021 business plans are shown as below:

單位：新台幣仟元 Unit: NT\$ Thousand

	111 年度 2022	110 年度 2021	增減變動百分比 Increase/Decrease%
合併營業收入 Consolidated operating income	4,344,948	3,947,903	10.06%
合併營業毛利 Consolidated operating margin	1,506,345	1,296,635	16.17%
合併營業費用 Consolidated operating expenses	1,247,878	1,162,507	7.34%
合併業外收入及支出 Consolidated non-industry income and expenses	14,833	25,385	-41.57%
合併稅前淨利 Consolidated net profit before tax	273,300	159,513	71.33%
合併稅後淨利 Consolidated net profit after tax	216,966	127,532	70.13%
其他綜合損益 (稅後淨額) Other comprehensive profit and loss (net after tax)	8,523	-5,663	-250.50%
本期綜合損益總額 Total comprehensive profit and loss for the current period Loss	225,489	121,869	85.03%

(二)預算執行情形：Budget implementation status

一百一十一年度未公開財務預測，故無預算達成情形。

There is no public financial forecast for 2022, so there is no situation of reaching the budget

(三)財務收支及獲利能力分析：Analysis of financial income and expenditure and profitability

		111 年度 2022	110 年度 2021
財務結構 Financial structure	負債佔資產比率(%) Liabilities to assets ratio (%)	51.32	52.61
	長期資金占不動產、廠房及設備比率 The ratio of long-term funds to real estate, plant and equipment	320.57	316.34
償債能力 Solvency	流動比率(%) Current ratio (%)	186.68	187.35
	速動比率(%) Quick ratio (%)	105.82	113.8
獲利能力 Profitability	資產報酬率(%) Return on assets (%)	6.07	4.03
	股東權益報酬率(%) Return on shareholders' equity (%)	11.65	7.42
	純益率(%) Net profit rate (%)	4.99	3.23

註：以上資訊係依合併財務報表為基礎計算

Note: The above information is calculated based on the consolidated financial statements

(四)研究發展狀況：Research and development status

本公司及子公司一百一十一年度共有二件專利案件申請中，未來我們將仍持續投入研發，以保持企業競爭力。

The company and its subsidiaries have applied for a total of 2 patents by 2022. In the future, we will continue to invest in research and development to maintain corporate competitiveness.

二、一百一十二年度營業計畫概要：Summary of the 2023 business plan

(一)經營方針 Business policy

2020 年因疫情的影響，推升各項防疫與檢測醫材的需求，且在疫情共存趨勢下，檢測醫材成為維持經濟活動與管控疾病流行的重要措施，但也致使非緊急件醫療手術產生遞延的效果，然隨著世界各國疫苗接種，疫情逐步獲得控制，各項限制措施逐漸取消，朝向與病毒共存發展，人民生活慢慢恢復正常，經濟也逐漸復甦，再加上戰後嬰兒潮邁入高齡化，造成醫療保健支出快速成長，加重世界各國的財政負擔。然而，生技產業伴隨著科技發展的日新月異，促成創新醫療技術不斷的開發，可針對疾病提供較好的治療策略，人類醫療需求與品質得以獲得改善。同時也藉由人工智慧、巨量資訊等跨領域的技術應用，讓醫療技術由疾病的治療朝向預防與預測發展，期能降低疾病的發生機率，並阻斷新興傳染疾病的傳播速率，增進生活品質，促進整體經濟的發展。可預期因應醫材應用場域延伸與醫療場域智慧化、高階醫材精準化、病患可操作之居家治療、數位方案串聯病患醫病旅程仍將會是各家醫療器材大廠持續布局的重點。

優盛醫學深耕居家保健醫材30餘年頭，我們除了強化自製產品開發、研發新一世代監測設備，以滿足客戶一站購足的需求外，配合數位醫療的趨勢、結合多生理參數的硬體設備及與照護軟體的服務，為客戶提供智慧化及全方位的解決方案，將是產品開發的方向。

而在藥妝通路的發展上，則期望以每年展店數成長15-20%的速度為目標，來拓展經濟規模。以全省門市為基礎，除了做好社區經營、強化人員專業形象並把關產品安全以維護消費者權益外，我們期許以健康照護諮詢中心連結消費者、以多元產品滿足消費趨勢，並以複合型態兼顧長期照護的社會需求，為中高齡消費者提供貼心、安心及放心的服務。此外，為因應高齡化社會的趨勢，除了導入樂齡產品供年長者選購外，並嘗試日系品牌產品的引進與電商的開發來吸引年輕消費族群；並藉由異業合作方式，創造出新的消費模式，線上結合線下的營運模式，將為藥妝通路事業的營運帶來新的動能。

In 2020, due to the impact of the epidemic, the demand for various epidemic prevention and testing medical materials will increase, and under the trend of coexistence of the epidemic, testing medical materials will become an important measure to maintain economic activities and control the epidemic, but it will also lead to non-emergency medical operations. The deferred effect, however, with vaccinations in various countries around the world, the epidemic situation is gradually brought under control, various restrictive measures are gradually lifted, and people's lives are slowly returning to normal, and the economy is gradually recovering, coupled with the post-war baby boom. The aging of the population has led to rapid growth in health care expenditures and increased financial burdens on countries around the world. However, with the rapid development of science and technology, the biotechnology industry has led to the continuous development of innovative medical technologies, which can provide better treatment strategies for diseases, and improve the needs and quality of human medical care. At the same time, through the application of cross-field technologies such as artificial intelligence and massive information, medical technology has been developed from disease treatment to prevention and prediction, which is expected to reduce the probability of disease occurrence, block the spread of emerging infectious diseases, improve quality of life, and promote the development of the overall economy.

rossmax has been deeply involved in home health care medical materials for more than 30 years. In addition to strengthening the development of self-made products and developing a new generation of monitoring equipment to meet the needs of customers for one-stop shopping, we also cooperate with the trend of digital medical care and combine hardware with multiple physiological parameters. Equipment and care software services, providing customers with intelligent and comprehensive solutions will be the direction of product development.

In terms of development of cosmeceutical channels, it is expected that the number of exhibition stores will increase by 15-20% per year to expand the economic scale. Based on the province's stores, in addition to doing a good job in community management, strengthening the professional image of personnel, and ensuring product safety to protect consumer rights, we expect to connect consumers with health care consulting centers, meet consumer trends with diversified products, and take into account the social needs of long-term care in composite form to provide caring, reassuring and reassuring services for middle-aged and elderly consumers. However, in response to the trend of an aging society, we introduce senior products for the elderly to purchase and also try to introduce Japanese brand products and develop e-commerce to attract young consumers. Through cross-industry cooperation, we create a new consumption model to combine online and offline business models. It will bring new impetus to the operation of the cosmeceutical channel business.

(二) 預期銷售數量及其依據 Expected sales quantity and its basis

本公司未編制財務預測，不適用預測財務與業務相關數字。然而公司管理階層，仍會依據產業環境、市場供需狀況，同時亦考量產能狀況與業務開發能力作整體評估設定內部目標。

The Company has not prepared financial forecasts, and forecast financial and business-related figures are not applicable. However, the management of the Company will still set internal targets based on the industrial environment, market supply and demand conditions, as well as overall production capacity and business development capabilities.

(三) 重要之產銷政策 Important production and marketing policies

醫材部門：Medical Materials Department

銷售面：有鑑於數位化醫療時代的來臨及新興市場對於居家醫療需求日益增加，藉由統合集團資源，以硬體開發結合照護軟體的模式，達到數位醫療健康照護的應用階段，提高產品的附加價值，創造企業、客戶與消費者三贏的局面。

Sales: In view of the advent of the digital medical era and the increasing demand for home medical care in emerging markets, by cultivating channels, integrating group resources, using hardware development combined with care software, to increase the added value of products and assist customers. Be bigger to increase market share and create a win-win situation for enterprises, customers and consumers.

生產面：整合集團內的產能並搭配衛星廠商供貨彈性，進一步達到產銷分離及產能充分利用與效率生產的目標。

Production: Integrate the production capacity within the group and coordinate with the flexibility of supply from satellite manufacturers to divert product lines and customer diversion to achieve the goal of full utilization of capacity and efficient production.

通路部門：Channel Department

銷售面：除了調整產品結構以迎合高齡化、長期照護的需求外並藉由日系品牌的建立，吸引年輕消費族群外，積極成立電商部門，藉由線上與線下整合銷售模式，將為通路的經營帶來新氣息，此外，持續不斷的展店、搶佔市佔是不變的法則，而每年門市數以 15%-20% 的速度拓展是我們的目標。

Sales: In addition to adjusting the product structure to meet the needs of the elderly and long-term care, and attracting young consumers through the establishment of Japanese brands, the e-commerce department is actively established, and the online and offline sales model will be integrated. In addition, the continuous development of stores and market share is an unchanging rule, and it is our goal to expand the number of stores at a rate of 15%-20% every year.

採購面：藉由採購策略的應用，以增強採購議價力，取得成本優勢，而自建物流倉則提升了商品配送效率及庫存管控效果。

Procurement: Through the application of procurement strategies, to enhance the bargaining power of procurement, obtain cost advantages, and build a logistics warehouse to improve the efficiency of product distribution and inventory control.

三、未來公司發展策略：Future development strategy of the company

醫療器材事業群：疫情的干擾因素終究會過去，但人口高齡化則仍會是各國財政及醫療科技上最重要的議題，遠距醫療打破醫療服務地點與距離的限制，也驅動著醫療器材型態的變革。我們將持續以居家保健為核心，產品開發方向除了朝智慧化、好操作或方便攜帶等趨勢發展外，以實體產品搭配軟體服務，搶攻數位醫療商機並提供消費者對自身生理參數的變化趨勢以強化醫材事業部門的差異化，創造企業更高的附加價值，以尋求市場的領先地位。

Medical equipment business group: The interference factors of the epidemic will eventually pass, but the aging population will still be the most important issue in terms of finance and medical technology in various countries. Telemedicine breaks the limitations of medical service locations and distances, and it also drives medical equipment. state of change. We will continue to focus on home health care. In addition to developing towards smart, easy-to-operate, or portable trends in product development, we will use physical products with software services to seize digital medical business opportunities and provide consumers with information about their own physiological parameters. To strengthen the differentiation of the medical materials business sector, create higher added value for the enterprise, and seek a leading position in the market.

連鎖通路事業群：在不可逆的高齡化發展趨勢下，強化門市的附加價值，並同時兼顧長期照護及社區照護的商機，將是我們無可取代的使命及目標，而如何拓展年輕消費族並培養品牌黏著度，讓線上結合線下銷售完美結合，將為下一世代通路事業群發展提供養份。

Chain channel business group: Under the irreversible aging trend, it will be our irreplaceable mission and goal to strengthen the added value of stores and take into account the business opportunities of long-term care and community care. How to expand the young consumer groups and Cultivate brand stickiness and make the perfect combination of online and offline sales, which will provide nutrients for the development of the next generation channel business group.

四、受到外部競爭環境、法規環境及總體經營環境之影響：Affected by the external competitive environment, regulatory environment and overall business environment

隨著資通訊技術進步與成熟，各國也持續應用資通訊技術或創新技術解決健康醫療相關領域的痛點，尤其是因應高齡化社會來臨，醫療支出逐年攀升，但醫療照護人力卻逐年不足的情況下，也引發各國積極投入數位醫療(DigitalHealth)的發展。數位醫療源自於 eHealth，主要是以資訊與資通訊技術支持健康和健康相關領域。隨著大數據、基因體學和人工智慧科技進步，也逐漸擴大技術應用範疇，從 eHealth 擴展至 mHealth。

2020 年全球歷經 COVID-19 疫情衝擊，以 ICT 進行醫療照護的需求大幅增加，WHO 也頒布「2020~2025 年全球數位健康策略」報告《Global Strategy on Digital Health 2020~2025》，以國家層級的高度提供詳盡的策略規劃，並建議政府如何運用 AI、機器學習和 IoT 等技術，推動數位醫療服務。近年各國陸續推出數位醫療相關政策，並修正相關法規規範，以鼓勵並推動數位醫療產業，希望透過數位醫療解決醫療成本高、醫療人

力不足與醫療效率提升之目標。

有鑑於過去醫材產品申請上市時間冗長且規範繁多，美國 FDA 規劃「數位健康軟體預認證試行方案，根據醫療軟體開發公司管理文化品質作為審理程序依據。同時也為醫療器材軟體提供更簡化和有效的監管制度與流程，新版對含 AI 之 SaMD 指引給予可進化的 AI 軟體上市彈性。以期能提升效率、改善使用方式、減少醫療支出、提高醫療服務品質，以及為患者提供個人化的醫療服務。

另，受到 COVID-19 自 2020 年疫情入侵，各國疲於因應各項管控措施與醫療體系崩壞的危機，乃至 2021 年傳染力強的 Delta、Omicron 變種病毒肆虐，為世界各經濟體帶來更多的不確定性；隨著疫苗接種普及，疫情逐步獲得控制，各項限制措施逐漸取消，朝向與病毒共存發展，人民生活慢慢恢復正常，經濟也逐漸復甦。縱使目前疫情尚未完全獲得控制，增加市場發展的不確定性，但醫療器材產業在高齡醫療需求維持一定動能的支撐下，加上疫情趨緩回歸醫療基本面需求的帶動下，長期成長動能仍在，可望逐步恢復往日榮景。

優盛醫學投入居家保健醫材的研發、製造與銷售 30 餘年來，期間經歷外在科技的劇烈變化與全球經濟局勢的起伏，於此過程中，我們深刻的體會到唯有紮實的研發能力、對品質的堅持並貼近使用者的需求，才能因應外部不斷變化的競爭環境，把外在環境的壓力轉換成內部成長動力，才是企業永續經營之道。

With the advancement and maturity of information and communication technology, countries continue to apply information and communication technology or innovative technology to solve the pain points in the field of health care, especially in response to the aging society, medical expenditures are increasing year by year, but medical care manpower is insufficient year by year Under the circumstances, it has also triggered countries to actively invest in the development of digital medical care. Digital healthcare originates from eHealth, which mainly supports health and health-related fields with information and information communication technology. With the advancement of big data, genomics and artificial intelligence technology, the scope of technology applications has gradually expanded from eHealth to mHealth.

In 2020, the world has experienced the impact of the COVID-19 epidemic, and the demand for ICT-based medical care has increased significantly. WHO has also issued the "Global Digital Health Strategy 2020-2025" report, which provides detailed strategic planning at the national level and advises the government on how to Use technologies such as AI, machine learning and IoT to promote digital medical services. In recent years, various countries have successively launched digital medical related policies and revised relevant laws and regulations to encourage and promote the digital medical industry, hoping to solve the goals of high medical costs, shortage of medical manpower and improvement of medical efficiency through digital medical care.

In view of the lengthy application time and various regulations for medical product products in the past, the US FDA plans to "digital health software pre-certification trial plan, based on the management culture and quality of medical software development companies as the basis for the review process. At the same time, it also provides more simplified and effective medical equipment software. According to the regulatory system and process, the new version of the SaMD guidelines that include AI provides flexibility for the launch of evolvable AI software. It is expected to improve efficiency, improve usage, reduce medical expenses, improve the quality of medical services, and provide patients with personalized medical services.

In addition, due to the invasion of the COVID-19 epidemic in 2020, countries are struggling to cope with the crisis of various control measures and the collapse of the medical system, and even the highly contagious Delta and Omicron variant viruses will be rampant in 2021, bringing more economies to the world. There are many uncertainties; with the popularization

of vaccination, the epidemic situation is gradually brought under control, various restrictive measures are gradually lifted, and people's lives are slowly returning to normal, and the economy is gradually recovering. Even though the current epidemic situation has not yet been completely brought under control, increasing the uncertainty of market development, the long-term growth momentum of the medical equipment industry is still supported by the demand for medical care for the elderly, and driven by the slowdown of the epidemic and the return to medical fundamentals. , is expected to gradually restore the former prosperity.

rossmax has been involved in the R&D, manufacturing and sales of home healthcare medical materials for more than 30 years. During this period, we have experienced drastic changes in external technology and the ups and downs of the global economic situation. During this process, we have deeply realized that only solid R&D capabilities, Only by insisting on quality and being close to the needs of users can we adapt to the ever-changing external competitive environment, and transform the pressure of the external environment into internal growth momentum, which is the way for the sustainable operation of the enterprise.

最後，謹致上最誠摯的謝意！

Finally, I would like to express my sincerest thanks!

董 事 長：劉志平

Chairman : J.P. Liu



總 經 理：劉志平

Chairman : J.P. Liu



會計主管：林尚弘

Accounting Manger: James Lin



附錄二

優盛醫學科技股份有限公司

審計委員會查核報告書

董事會造具本公司民國一百一十一年度營業報告書、財務報表及盈餘分派議案等，其中財務報表業經委託安侯建業聯合會計師事務所查核完竣，並出具查核報告。上述營業報告書、財務報表及盈餘分派議案經本審計委員會查核，認為尚無不合，爰依證券交易法及公司法之相關規定報告如上，敬請 鑒核。

此 致

優盛醫學科技股份有限公司
一一二年股東常會

優盛醫學科技股份有限公司審計委員會

審計委員會召集人：黃立恒



中 華 民 國 一 百 一 十 二 年 二 月 二 十 四 日

Annex 2

Rossmax International Ltd.

Audit Committee Review Report

The board of director prepared the company's 2022 business report, financial statements, and earnings distribution proposals, among which the financial statements have been checked by KPMG, and a check report has been issued. The above-mentioned business report, financial statement and earnings distribution proposal have been checked by the Audit Committee and found that there is no discrepancy. The report is as above in accordance with the relevant provisions of the Securities and Exchange Law and the Company Law.

To

Rossmax International Ltd.
2023 shareholders meeting

Audit Committee of Rossmax International Ltd.

Convener of Audit Committee: Li-Hen Huang

Dete : February 24, 2023

附錄三

優盛醫學科技股份有限公司
國內第二次無擔保轉換公司債發行及轉換辦法

一、債券名稱：

優盛醫學科技股份有限公司(以下簡稱「本公司」)國內第二次無擔保轉換公司債(以下簡稱「本轉換公司債」)。

二、發行日期：

民國(以下同)109年10月23日(以下簡稱「發行日」)。

三、發行總額：

本轉換公司債每張面額為新台幣100,000元整，發行總面額為新台幣110,000,000元整，依票面金額之101%發行，發行總張數為1,100張。

四、發行期間：

發行期間三年，自109年10月23日發行，至112年10月23日到期(以下簡稱「到期日」)。

五、債券票面利率：

票面年利率為0%。

六、還本日期及方式：

除本轉換公司債之持有人依本辦法第十條轉換為本公司普通股，或本公司依本辦法第十八條提前贖回，或依本辦法第十九條行使賣回權，或本公司由證券商營業處所買回註銷者外，本公司於本轉換公司債到期時依債券面額以現金一次償還。

七、擔保情形：

本轉換公司債為無擔保債券，惟如本轉換公司債發行後，本公司另發行或私募其他有擔保附認股權公司債或有擔保轉換公司債時，本轉換公司債亦將比照該有擔保附認股權公司債或有擔保轉換公司債，設定同等級之債權或同順位之擔保物權。

八、轉換標的：

本公司普通股，本公司將以發行新股之方式履行轉換義務。

九、轉換期間：

債券持有人得於本轉換公司債發行日後滿三個月之翌日(110年1月24日)起，至到期日(112年10月23日)止，除(一)普通股依法暫停過戶期間、(二)本公司無償配股停止過戶日、現金股息停止過戶日或現金增資認股停止過戶日前十五個營業日起，至權利分派基準日止之期間、(三)辦理減資之減資基準日起至減資換發股票開始交易日前一日止，(四)辦理股票變更面額之停止轉換起始日至新股換發股票開始交易日前一日止，不得請求轉換之外，得隨時透過交易券商轉知臺灣集中保管結算所股份有限公司(以下簡稱「集保公司」)向本公司股務代理機構請求依本辦法規定將所持有之本轉換公司債轉換為本公司普通股股票，並依本辦法第十條、第十一條、第十三條、第十五條規定辦理。

十、請求轉換程序：

(一) 債券持有人透過集保公司以帳簿劃撥方式辦理轉換。

債券持有人至原交易券商填具「轉換公司債帳簿劃撥轉換／贖回／賣回申請書」(註明轉換)，由交易券商向集保公司提出申請，集保公司於接受申請後，以電子化方

式通知本公司股務代理機構，於送達時即生轉換之效力，且不得申請撤銷，並於送達後五個營業日內完成轉換手續，直接將本公司普通股股票撥入該債券持有人之集保帳戶。

(二) 華僑及外國人申請將所持有之本轉換公司債轉換為本公司普通股時，一律統由集保公司採取帳簿劃撥方式辦理配發。

十一、轉換價格及其調整：

(一) 轉換價格之訂定方式

本轉換公司債轉換價格之訂定，係以 109 年 10 月 15 日為轉換價格訂定基準日，取基準日(不含)前一個營業日、前三個營業日、前五個營業日本公司普通股收盤價之簡單算術平均數擇一者為基準價格，再以基準價格乘以 109.7%之轉換溢價率，即為本轉換公司債之轉換價格(計算至新台幣角為止，分以下四捨五入)。訂價基準日前如遇有除權或除息者，其經採樣用以計算轉換價格之收盤價，應先設算為除權或除息後價格；轉換價格於決定後至實際發行日前，如遇有除權或除息者，應依轉換價格調整公式調整之。依上述方式，轉換價格定為每股新台幣 19.8 元。

(二) 轉換價格之調整

1. 本轉換公司債發行後，除本公司所發行(或私募)具有普通股轉換權或認股權之各種有價證券換發普通股股份或因員工酬勞發行新股者外，遇有本公司已發行(或私募)之普通股股份增加時(包含但不限於以募集發行或私募方式辦理之現金增資、盈餘轉增資、資本公積轉增資、公司合併或受讓他公司股份發行新股、股票分割及現金增資參與發行海外存託憑證、及因股票面額變更致已發行普通股股份增加等)，本公司應依下列公式調整本債券之轉換價格(計算至新台幣角為止，分以下四捨五入，向下調整，向上則不予調整)，並函請證券櫃檯買賣中心(以下簡稱「櫃買中心」)公告，於新股發行除權基準日(註 1)調整之，如係因股票面額變更致已發行普通股股份增加，於新股換發基準日調整之(如有實際繳款作業則於股款繳足日調整之)。

$$\text{調整後轉換價格} = \text{調整前轉換價格} \times \frac{\left[\frac{\text{已發行股數 (註 2)} + \frac{\text{每股繳款額} \times \text{新股發行或私募股數}}{\text{每股時價 (註 4)}} \right]}{\text{已發行股數} + \text{新發行或私募股數}}$$

註 1：如為股票分割則為分割基準日；如為合併或受讓增資則於合併或受讓基準日調整；如係採詢價圈購辦理之現金增資或現金增資參與發行海外存託憑證，因無除權基準日，則於股款繳足日調整；如係採私募方式辦理之現金增資，則於私募有價證券交付日調整。如於現金增資發行新股之除權基準日後變更新股發行價格，則依更新後之新股發行價格重新調整，如經設算調整後之轉換價格低於原除權基準日前已公告調整之轉換價格，則函請櫃買中心重新公告調整之。

註 2：已發行股數係指普通股已發行股份總數(包括募集發行與私募股份)減除本公司買回惟尚未註銷或轉讓之庫藏股股數。

註 3：每股繳款額如係無償配股或股票分割，則其繳款額為零。若係屬合併增

資發行新股者，則其每股繳款額為合併基準日前依消滅公司最近期經會計師簽證或核閱之財務報表計算之每股淨值乘以換股比例。如係受讓他公司股份發行新股，則每股繳款額為受讓之他公司最近期經會計師簽證或核閱之財務報表計算之每股淨值乘以換股比例。

註 4：每股時價之訂定，應以除權基準日、訂價基準日、股票合併及分割基準日或私募有價證券交付日之前一、三、五個營業日之普通股收盤價之簡單算術平均數擇一計算。

股票面額變更時：

調整後之轉換價格＝調整前轉換價格×(股票面額變更前已發行普通股股數/股票面額變更後已發行普通股股數)

2. 本轉換公司債發行後，如遇本公司配發普通股現金股利時，應按所佔每股時價之比率於除息基準日調降轉換價格（計算至新台幣角為止，分以下四捨五入，向下調整，向上則不予調整），並應函請櫃買中心公告調整後之轉換價格。本項轉換價格調降之規定，不適用於除息基準日（不含）前已提出請求轉換者。其調整公式如下：

調降後轉換價格＝調降前轉換價格×(1-發放普通股現金股利占每股時價(註)之比率)

註：每股時價以現金股息停止過戶除息公告日之前一、三、五個營業日本公司普通股收盤價之簡單算術平均數擇一計算。

3. 本轉換公司債發行後，遇有本公司以低於每股時價（註 1）之轉換或認股價格再募集發行(或私募)具有普通股轉換權或認股權之各種有價證券時，本公司應依下列公式調整本轉換公司債之轉換價格（計算至新台幣角為止，分以下四捨五入，向下調整，向上則不予調整），並函請櫃買中心公告，於前述有價證券或認股權發行之日或私募有價證券交付日調整之：

$$\text{調整後轉換價格} = \frac{\text{調整前轉換價格} \times \left[\text{已發行股數 (註 2)} + \frac{\text{新發行(或私募)具有普通股轉換權或認股權之有價證券其轉換或認股價格} \times \text{新發行(或私募)具有普通股轉換權或認股權之有價證券其可轉換或認購之股數}}{\text{每股時價}} \right]}{\text{已發行股數} + \text{新發行(或私募)具有普通股轉換權或認股權之有價證券其可轉換或認購之股數}}$$

註 1：每股時價為再發行(或私募)具有普通股轉換權或認股權之各種有價證券之訂價基準日前一、三、五個營業日本公司普通股收盤價之簡單算術平均數擇一計算。如訂價基準日前遇有除權或除息者，其經採樣用以計算轉換價格之收盤價，應先設算為除權或除息後價格。

註 2：已發行股數係指普通股已募集發行與私募股份，減除本公司買回惟尚未

註銷或轉讓之庫藏股股數。再發行(或私募)募具有普通股轉換權或認股權之各種有價證券如係以庫藏股支應，則調整公式中之已發行股數應減除新發行(或私募)有價證券可轉換或認購之股數。

4. 本轉換公司債發行後，如遇本公司非因庫藏股註銷之減資致普通股股份減少時，應依下列公式計算調整後轉換價格，並函請櫃買中心公告，於減資基準日調整之，如係因股票面額變更致普通股股份減少，於新股換發基準日調整之：

a. 減資彌補虧損時：

調整後轉換價格＝調整前轉換價格×〔減資前已發行普通股股數(註)/減資後已發行普通股股數〕

b. 現金減資時：

調整後之轉換價格＝(調整前轉換價格-每股退還現金金額)×(減資前已發行普通股股數(註)/減資後已發行普通股股數)

註：已發行股數應包括發行及私募之股數，並減除本公司買回惟尚未註銷或轉讓之庫藏股股數。

c. 股票面額變更時：

調整後之轉換價格＝調整前轉換價格×(股票面額變更前已發行普通股股數(註)/股票面額變更後已發行普通股股數)

註：已發行普通股股數係指普通股已發行股份總數(包括募集發行與私募股份)，並減除本公司買回惟尚未註銷或轉讓之庫藏股股數。

十二、本轉換公司債之上櫃及終止上櫃：

本轉換公司債於發行日之前向櫃買中心申請上櫃買賣，至全數轉換為普通股股份或全數由本公司買回或償還時終止上櫃，以上事項均由本公司洽櫃買中心同意後公告之。

十三、轉換後新股之上櫃：

本轉換公司債經轉換為本公司普通股者，所轉換之普通股自交付日起於櫃買中心上櫃買賣，以上事項均由本公司洽櫃買中心同意後公告之。

十四、股本變更登記作業：

本公司應於每季結束後十五日內，將前一季因本轉換公司債轉換所交付之股票數額予以公告，每季並應向公司登記之主管機關申請資本額變更登記至少一次。

十五、換股時不足壹股股份金額之處理：

轉換本公司普通股時，若有不足壹股之股份金額，本公司將以現金償付(計算至新台幣元為止，角以下四捨五入)。

十六、轉換年度現金股利及股票股利之歸屬：

(一) 現金股利

1. 本轉換公司債持有人於當年度一月一日起至當年度本公司向櫃買中心洽辦現金股息停止過戶日前十五個營業日(不含)以前請求轉換者，得參與當年度股東會決

議發放之前一年度現金股利。

2. 當年度本公司向櫃買中心洽辦現金股息停止過戶日前十五個營業日(含)起至現金股息除息基準日(含)止，停止本轉換公司債轉換。
3. 本轉換公司債持有人於當年度現金股息除息基準日翌日起至當年度十二月三十一日(含)請求轉換者，不得享有當年度股東會決議發放之前一年度現金股利，但得參與次年度股東會決議發放之當年度現金股利。

(二) 股票股利

1. 本轉換公司債持有人於當年度一月一日起至當年度本公司向櫃買中心洽辦無償配股停止過戶日前十五個營業日(不含)以前請求轉換者，得參與當年度股東會決議發放之前一年度股票股利。
2. 當年度本公司向櫃買中心洽辦無償配股停止過戶日前十五個營業日(含)起至無償配股除權基準日(含)止，停止本轉換公司債轉換。
3. 本轉換公司債持有人於當年度無償配股除權基準日翌日起至當年度十二月三十一日(含)請求轉換者，不得享有當年度股東會決議發放之前一年度股票股利，但得參與次年度股東會決議發放之當年度股票股利。

十七、轉換後之權利義務：

債券持有人於請求轉換生效後所取得普通股股票之權利義務與本公司原已發行之普通股股份相同。

十八、本公司之贖回權

- (一) 本轉換公司債發行滿三個月後翌日(110 年 1 月 24 日)起至發行期間屆滿前四十日(112 年 9 月 13 日)止，若本公司普通股收盤價連續三十個營業日超過當時轉換價格達 30%(含)時，本公司得於其後三十個營業日內，以掛號寄發一份一個月期滿之「債券收回通知書」(前述期間自本公司發信之日起算，並以該期間屆滿日為債券收回基準日，且前述期間不得為本轉換公司債之停止轉換期間)予債券持有人(以「債券收回通知書」寄發日前第五個營業日債券持有人名冊所載者為準，對於其後因買賣或其他原因始取得本轉換公司債之債券持有人，則以公告方式為之)，贖回價格訂為本轉換公司債面額，以現金收回其全部債券，並函請櫃檯買賣中心公告。本公司執行收回請求，應於債券收回基準日後五個營業日內按債券面額以現金贖回其流通在外之本轉換公司債。
- (二) 本轉換公司債發行滿三個月翌日(110 年 1 月 24 日)起至發行期間屆滿前四十日(112 年 9 月 13 日)止，若本轉換公司債流通在外餘額低於原發行總面額之 10%時，本公司得於其後任何時間，以掛號寄發一份三十日期滿之「債券收回通知書」(前述期間自本公司發信之日起算，並以該期間屆滿日為債券收回基準日，且前述期間不得為本轉換公司債之停止轉換期間)予債券持有人(以「債券收回通知書」寄發日前第五個營業日債券持有人名冊所載者為準，對於其後因買賣或其他原因始取得本轉換公司債之債券持有人，則以公告方式為之)，贖回價格訂為本轉換公司債面額，以現金收回該債券持有人之本轉換公司債，並函請櫃檯買賣中心公告。本公司執行收回請求，應於債券收回基準日後五個營業日內按債券面額以現金收回該債券持有人之本轉換公司債。

- (三) 若債券持有人於「債券收回通知書」所載債券收回基準日前，未以書面回覆本公司股務代理機構（於送達時即生效力，採郵寄者以郵戳日為憑）者，本公司於債券收回基準日後五個營業日內，將其所持有之本轉換公司債依債券面額以現金收回。

十九、債券持有人之賣回權

本轉換公司債以發行滿二年之日(111年10月23日)為本轉換公司債持有人提前賣回本轉換公司債之賣回基準日。本公司應於賣回基準日之前四十日(111年9月13日)，以掛號寄發一份「賣回權行使通知書」予債券持有人(以「賣回權行使通知書」寄發日前第五個營業日債券持有人名冊所載者為準，對於其後因買賣或其他原因始取得本轉換公司債之債券持有人，則以公告方式為之)，並函請櫃買中心公告本轉換公司債持有人賣回權之行使，本轉換公司債持有人得於賣回基準日之前四十日內以書面通知本公司股務代理機構(於送達時即生效力，採郵寄者以郵戳為憑)，要求本公司以債券面額將其所持有之本轉換債贖回。本公司受理賣回請求，應於賣回基準日後五個營業日內以現金贖回本轉換公司債。前述日期如遇臺北市證券集中交易市場停止營業之日，將順延至次一營業日。

二十、所有本公司收回(包括由證券商營業處所買回)、償還或已轉換之本轉換公司債將被註銷，不得再賣出或發行，其所附轉換權併同消滅。

二十一、本轉換公司債及所換發之普通股均為記名式，其過戶、異動登記、設質、遺失等均依「公開發行股票公司股務處理準則」及公司法相關之規定辦理，另稅賦事宜依當時之稅法規定辦理。

二十二、本轉換公司債由彰化商業銀行信託處為債券持有人之受託人，以代表債券持有人之利益行使查核及監督本公司履行本轉換公司債發行事項之權責。凡持有本轉換公司債之債券持有人，不論係於發行時認購或中途買受者，對於本公司與其受託人之間所定受託契約規定、受託人之權利義務及本發行及轉換辦法均予同意，並授與受託人有關受託事項之全權代理，此項授權並不得中途撤銷；至於受託契約內容，債券持有人得在營業時間內隨時至本公司或受託人營業處所查詢。

二十三、本轉換公司債由本公司股務代理機構代理還本付息及轉換事宜。

二十四、本轉換公司債之發行依證券交易法第八條規定不印製實體債券。

二十五、本轉換公司債發行及轉換辦法如有未盡事宜之處，悉依相關法令辦理之。

Annex 3

Rossmax International Ltd.

The Second Domestic Unsecured Conversion of Corporate Bonds Issued and
Conversion Method

1. Bond name:

Rossmax International Ltd. (hereinafter referred to as the "Company") second domestic unsecured conversion of corporate bonds (hereinafter referred to as "the conversion of corporate bonds").

2. Date of issue:

October 23, 2020 (hereinafter referred to as the "Issuance Date").

3. Total issuance:

Each of the converted corporate bonds has a denomination of NT\$100,000, and the total issued denomination is NT\$110,000,000. It is issued at 101% of the par value, and the total number of issued bonds is 1,100.

4. During the issuance:

The issuance period is three years, from October 23, 2020, to the expiration of October 23, 2023 (hereinafter referred to as the "Maturity Date").

5. Bond coupon rate:

The annual coupon rate is 0%

6. Return date and method:

Except for the holders of the converted corporate bonds, which are converted into common stocks of the company in accordance with Article 10 of these Measures, or the company has redeemed them in advance in accordance with Article 18 of these Measures, or exercised the right of sale in accordance with Article 19 of these Measures, or Except when the company is bought back and cancelled by the business premises of a securities firm, the company will repay in cash based on the denomination of the bonds upon maturity of the converted corporate bonds.

7. Guarantee situation:

This converted corporate bond is an unsecured bond. However, if after the issuance of the converted corporate bonds, the company issues or privately places other secured corporate bonds with warrants or secured conversion corporate bonds, the converted corporate bonds will also follow the case of the secured corporate bonds with warrants or secured conversion Corporate bonds, establish the same level of creditor's rights or the same sequence of security real rights.

8. Conversion subject:

The company's ordinary shares, the company will perform the conversion obligation by issuing new shares.

9. During the conversion period:

Bondholders can start three months after the issuance date of this converted corporate bond (January 24, 2021) and end on the maturity date (October 23, 2023), except for (1) the legal

suspension of ordinary shares The transfer period, (2) The company's free allotment stop transfer date, the cash dividend stop transfer date, or the cash increase subscription period fifteen business days before the transfer stop date, and the period until the right distribution base date, (3) Capital reduction for capital reduction from the base date to the day before the trading day before the start of the capital reduction and redemption of stocks, (4) The start date of the stop conversion for the denomination of the stocks changes to the day before the start of the new share conversion. No request for conversion is allowed, and transactions can be made at any time The broker informed the Taiwan Centralized Depository and Clearing House Co., Ltd. (hereinafter referred to as "Chip Insurance Company") to request the company's stock affairs agency to convert the company's convertible bonds into the company's ordinary shares in accordance with the provisions of these Measures, and Handle in accordance with the provisions of Article 10, 11, 13, and 15 of these Measures.

10. Request conversion procedure:

- (1) The bondholder shall handle the conversion through the bank transfer method of the CHIP. The bondholder fills in the "Application for Conversion/Redemption/Sale Back of the Corporate Bond Book Transfer" (specify conversion) to the original trading brokerage firm, and the trading brokerage firm submits an application to the CHIP. After accepting the application, the CHIP electronically informs the company's stock agency that the conversion will take effect upon delivery, and no application for cancellation is allowed. The company will complete the conversion procedures within five business days after delivery and directly transfer the company Common stocks are transferred to the collective security account of the bondholder.
- (2) When overseas Chinese and foreigners apply for the conversion of their converted corporate bonds into common stocks of the company, the allotment shall be handled by the China Insurance Company in the form of account book transfer.

11. Conversion price and its adjustment:

- (1) How to fix the conversion price

The conversion price of this conversion corporate bond is determined based on October 15, 2020 as the conversion price base date, which is the business day, three business days, and five business days before the base day (excluding). The simple arithmetic average of the closing price of the company's ordinary shares is the benchmark price, and the benchmark price is multiplied by the conversion premium rate of 109.7%, which is the conversion price of the converted corporate bonds (Calculated to the unit of tenths of New Taiwan Dollars, rounded up to the nearest whole number). In the event of ex-rights or ex-dividends before the pricing base date, the closing price sampled to calculate the conversion price shall be first calculated as the ex-rights or ex-dividend prices; the conversion price shall be determined before the actual issuance date, if there are ex-rights or ex-dividends Ex-dividends shall be adjusted according to the conversion price adjustment formula. According to the above method, the conversion price is set at 19.8 yuan per share

- (2) Adjustment of conversion price

1. After the issuance of the converted corporate bonds, except for various securities issued by the company (or private placement) that have common stock conversion rights or stock options to exchange for common stock shares or issue new shares for employee compensation, the company has issued (Or private placement) when the number of ordinary shares increases (including but not limited to cash increase, surplus capital increase, capital increase from capital surplus, company merger or transfer of shares of other companies, stock split and For cash capital increase to participate in the issuance of overseas depositary receipts, and increase in issued common shares due to changes in the denomination of stocks, etc.), the company shall adjust the conversion price of this bond according to the following formula (Calculated to the unit of tenths of New Taiwan Dollars, rounded down as follows: downward adjustment, upward adjustment will not be made), and write to the securities counter trading center (hereinafter referred to as the “counter buying center”) to announce that the adjustment will be made on the ex-rights base date (Note 1) of the issuance of new shares, if it is due to the change in the denomination of the stock The increase in the number of ordinary shares issued will be adjusted on the base date of the new share exchange (if there is an actual payment operation, the adjustment will be made on the full payment day).

$$\text{Adjusted conversion price} = \text{Conversion price before adjustment} \times \left[\frac{\text{Number of issued shares (Note 2)} + \frac{\text{Payment per share (Note 3)} \times \text{Number of IPOs or private placements}}{\text{Current price per share (Note 4)}}}{\text{Number of issued shares + number of newly issued or privately offered shares}} \right]$$

Note 1 : If it is a stock split, it will be the base date of the split; if it is a merger or transfer of capital increase, it will be adjusted on the base date of the merger or transfer; if it is a cash increase in price enquiry or a cash increase to participate in the issuance of overseas depositary receipts , Because there is no ex-rights base date, it will be adjusted on the full payment day; if it is a cash increase in private equity, it will be adjusted on the private equity securities delivery date. If the renewed share issuance price is changed after the ex-rights basis date of the cash capital increase issuance of new shares, it shall be re-adjusted according to the updated new share issuance price. If the conversion price after the calculation adjustment is lower than the adjusted conversion price announced before the original ex-rights basis date, a letter will be issued Please re-announce and adjust the counter-buying center.

Note 2 : The number of issued shares refers to the total number of issued shares of ordinary shares (including public offering and private placement shares) minus the number of treasury shares bought back by the company but not yet cancelled or transferred.

Note 3 : If the payment per share is a gratuitous allotment or stock split, the payment is zero. In the case of a consolidated capital increase and issuance of new shares,

the payment per share shall be the net value per share calculated on the basis of the most recent financial statement of the company that has been certified by an accountant or reviewed before the date of consolidation multiplied by the share conversion ratio. In the case of the transfer of shares of another company to issue new shares, the payment per share shall be the net value per share calculated by the transferee company's latest financial statement obtained by the accountant's visa or review multiplied by the share conversion ratio.

Note 4 : The current price of each share should be determined simply by the closing price of ordinary shares one, three or five business days before the ex-rights base date, the price base date, the stock merger and split base date, or the private equity delivery date. The arithmetic average is calculated by choosing one.

When the denomination of the stock is changed :

Adjusted conversion price = conversion price before adjustment \times (number of ordinary shares issued before the denomination change of the stock/number of ordinary shares issued after the denomination change of the stock)

2. After the issuance of the converted corporate bonds, in the event that the company distributes cash dividends on ordinary shares, the conversion price shall be reduced on the ex-dividend base date based on the ratio of the current price per share (Calculated to the unit of tenths of New Taiwan Dollars, rounded down as follows: downward adjustment, upward adjustment will not be made), and should write to the OTC to announce the adjusted conversion price. This provision for the reduction of the conversion price does not apply to those who have made a request for conversion before the ex-dividend base date (excluding). The adjustment formula is as follows:

Conversion price after reduction = Conversion price before reduction \times (1-The ratio of cash dividends issued to ordinary shares to the current price per share (Note))

Note: The current price per share is calculated by selecting one of the simple arithmetic averages of the closing prices of the company's ordinary shares one, three, and five business days before the date of the ex-dividend announcement date of the cash dividend stop transfer.

3. After the issuance of the converted corporate bonds, in the event that the company re-issues (or privately) various securities with common stock conversion rights or options at a conversion or subscription price lower than the current price per share (Note 1) The company shall adjust the conversion price of this converted corporate bond according to the following formula (Calculated to the unit of tenths of New Taiwan Dollars, rounded down as follows: downward adjustment, upward adjustment will not be made), and a letter to the OTC shall be announced on the aforementioned securities or approvals.

Adjustments on the date of equity issuance or the delivery date of private equity securities:

$$\begin{array}{rcl}
 \text{Adjusted conversion price} & = & \text{Conversion price before adjustment} \times \frac{\text{Number of issued shares (Note 2)} + \left[\begin{array}{l} \text{Newly issued (or privately placed) securities with common stock conversion rights or options, and their conversion or subscription prices} \\ \text{The number of newly issued (or privately placed) securities with common stock conversion rights or stock options that can be converted or subscribed} \end{array} \right]}{\text{Current price per share}} \\
 & & \text{Number of issued shares + number of newly issued (or privately placed) securities with common stock conversion rights or stock options that can be converted or subscribed}
 \end{array}$$

Note 1 : The current price per share is the simple arithmetic average of the closing prices of the company's ordinary shares one, three, and five business days prior to the price base date of the reissue (or private placement) of various securities with common stock conversion rights or options. If there is an ex-right or ex-dividend before the price base date, the closing price after sampling to calculate the conversion price shall be first calculated as the ex-right or ex-dividend price.

Note 2 : The number of issued shares refers to the number of common shares that have been issued and privately placed shares, minus the number of treasury shares that the company has bought back but has not yet been cancelled or transferred. If the reissue (or private placement) of various securities with common stock conversion rights or stock options is supported by treasury shares, the number of issued shares in the adjustment formula shall be deducted from the newly issued (or private placement) securities, which can be converted or subscribed. The number of shares.

4. After the issuance of the conversion of corporate bonds, if the company's capital reduction is not due to the cancellation of treasury stocks, the conversion price shall be calculated according to the following formula and the adjusted conversion price shall be calculated according to the following formula, and the counter purchase center shall be notified to adjust it on the base date of capital reduction. If the number of common shares decreases due to the change in the denomination of the shares, the following adjustments shall be made on the base date of the new share issuance:

- a. When reducing capital to make up for losses:

$$\text{Conversion price after adjustment} = \text{Conversion price before adjustment} \times \left[\frac{\text{Number of ordinary shares issued before capital reduction (Note)} + \text{Number of ordinary shares issued after capital reduction}}{\text{Number of ordinary shares issued after capital reduction}} \right]$$

b. When cash is reduced:

$$\begin{aligned} \text{Adjusted conversion price} = & (\text{conversion price before adjustment-cash refund per share}) \\ & \times (\text{number of common shares issued before capital reduction} \\ & (\text{Note}) / \text{number of common shares issued after capital} \\ & \text{reduction}) \end{aligned}$$

Note: The number of issued shares should include the number of issued and privately placed shares, and deduct the number of treasury shares bought back by the company but not yet cancelled or transferred.

c. When the denomination of the stock is changed:

$$\begin{aligned} \text{Adjusted conversion price} = & \text{conversion price before adjustment} \times (\text{number of ordinary} \\ & \text{shares issued before the denomination of the stock (Note)} \\ & / \text{number of ordinary shares issued after the denomination} \\ & \text{of the stock}) \end{aligned}$$

Note: The number of ordinary shares issued refers to the total number of issued ordinary shares (including public offering and private placement shares), minus the number of treasury shares bought back by the company but not yet cancelled or transferred.

12. The conversion of corporate bonds to the OTC and termination of the OTC:

The converted corporate bonds apply for OTC trading with the OTC before the issuance date, and the OTC will be terminated when they are fully converted into ordinary shares or are fully repurchased or repaid by the company. The above matters shall be announced after the company's agreement with the OTC.

13. After the conversion, the new shares are listed on the OTC:

When the converted corporate bonds are converted into common stocks of the company, the converted common stocks will be listed for OTC trading at the OTC from the date of delivery. The above matters shall be announced by the company after the OTC agrees.

14. Registration of changes in share capital:

The company shall, within 15 days after the end of each quarter, announce the amount of stocks delivered in the previous quarter due to the conversion of the corporate bonds, and shall apply to the company registration authority for capital change registration at least once each quarter.

15. Treatment of the amount of less than one share at the time of share exchange:

When converting the company's ordinary shares, if there is less than one share, the company will pay in cash (calculated up to NTD, rounded below the tenths of NTD).

16. Ownership of annual cash dividends and stock dividends:

(1) Cash dividends

a. Holders of the converted corporate bonds who request the conversion from January 1 of

the current year to the current year when the company negotiates with the OTC for cash dividends 15 business days (excluding) before the closing date of the transfer, may participate in the current year's shareholders The meeting decided to pay cash dividends for the previous year.

- b. In the current year, the company negotiates with the OTC to stop the conversion of the conversion of corporate bonds from the fifteen business days (inclusive) before the closing date of the cash dividend transfer to the cash dividend ex-dividend base date (inclusive).
- c. The holders of the converted corporate bonds who request the conversion from the day following the ex-dividend base day of the cash dividend of the current year to December 31 of the current year (inclusive) shall not be entitled to the cash dividends of the previous year as determined by the shareholders meeting of the current year, but they may participate in the cash dividends issued by the shareholders meeting of the following year.

(2) Stock dividends

- a. The holders of the converted corporate bonds from January 1 of the current year to the current year when the company negotiates with the OTC for free allotment 15 business days (excluding) before the closing date of the transfer and request the conversion, they may participate in the current year's shareholders. The meeting will decide to distribute stock dividends for the previous year.
- b. In the current year, the company negotiated with the OTC for gratuitous allotment to cease the transfer of shares from fifteen business days (inclusive) to the ex-rights reference day (inclusive) of the gratuitous allotment, and the conversion of the corporate bonds of the conversion company shall be suspended.
- c. The holders of the converted corporate bonds who request the conversion from the day following the free allotment ex-rights base day of the current year to December 31 of the current year (inclusive) shall not be entitled to the previous year's stock dividends issued by the shareholders' meeting of the current year. Participate in the stock dividends issued by the shareholders meeting of the following year.

17. Rights and obligations after conversion:

The rights and obligations of the common stocks acquired by the bondholders after the request for conversion takes effect are the same as those of the company's originally issued common stocks.

18. The company's right of redemption:

- (1) From the day following the issuance of the converted corporate bonds for three months (January 24, 2021) to the forty day (September 13, 2023) before the expiration of the issuance period, if the company's ordinary shares close for three consecutive days When ten business days exceed the current conversion price by 30% (inclusive), the company may send a one-month expiry "Notice of Bond Recovery" by registered mail within thirty business days (the foregoing period is from this Calculated from the date of the company's issuance of the letter, and the expiry date of the period shall be the benchmark date for bond

recovery, and the foregoing period shall not be the period of suspension of conversion of corporate bonds) to bondholders (the fifth day before the issuance of the "Bond Recovery Notice") The list of bondholders on the following business days shall prevail. For bondholders who subsequently obtain the converted corporate bonds due to trading or other reasons, it shall be announced by way of announcement), and the redemption price shall be set as the conversion company For the face value of the debt, all of its bonds shall be recovered in cash, and an announcement shall be sent to the counter trading center by letter. When the company executes the request for recovery, it shall redeem its outstanding convertible corporate bonds in cash at the bond denomination within five business days after the bond recovery benchmark date.

- (2) From the day following the issuance of the converted corporate bond three months (January 24, 2021) to the forty day before the expiration of the issuance period (September 13, 2023), if the outstanding balance of the converted corporate bond is less than When 10% of the total denomination of the original issuance is issued, the company may at any time thereafter send a copy of the "Bond Recovery Notice" with the expiry date of 30 days by registered mail (the foregoing period shall be calculated from the date of the letter issued by the company, and the period shall be The expiry date is the bond recovery base date, and the aforementioned period shall not be the suspension period of the conversion of corporate bonds) to bondholders (as listed in the bondholders' list on the fifth business day before the "Bond Callback Notice" is issued) For bondholders who subsequently acquire the converted corporate bonds due to trading or other reasons, it shall be announced by way of announcement), the redemption price shall be set as the denomination of the converted corporate bonds, and the bond holdings shall be recovered in cash Renzhiben converts corporate bonds and sends a letter to the counter trading center for an announcement. The company shall, within five business days after the bond recovery benchmark date, recover the convertible corporate bonds of the bondholders in cash at the bond par value within five business days of the bond recovery request.
- (3) If the bondholder fails to respond in writing to the company's stock brokerage before the bond collection date set forth in the "Bond Call Notice" (it will be effective upon delivery, and the postmark will be used for the postmark date if it is mailed) , The company shall, within five business days after the bond recovery benchmark date, recover its conversion corporate bonds in cash based on the bond denomination.

19. Bondholders' right to put back:

This conversion corporate bond is issued on the second year (October 23, 2022) as the benchmark date for the early sale of the converted corporate bond by the holder of the converted corporate bond. The company shall send a copy of the "Notice of Exercise of the Right of Selling" to the bondholders (with the "Notice of Exercise of the Right of Selling" by registered post) 40 days before the base date of the sale (September 13, 2022) The bondholders' register on the fifth business day before the date of dispatch shall prevail. For bondholders who subsequently obtain

the converted corporate bonds due to trading or other reasons, they shall be announced by way of public announcement). The OTC announces the exercise of the right of sale by the holders of the converted corporate bonds. The holders of the converted corporate bonds may notify the company's stock agency in writing within 40 days prior to the date of the sale back (the effective date will be effective upon delivery). , The mailer shall use the postmark as proof) to request the company to redeem the conversion bond held by it at the bond denomination. The company accepts the sale back request and shall redeem the converted corporate bonds in cash within five business days after the sale back base date. In the event of the aforementioned date when the Taipei City Securities Centralized Exchange Market ceases business, it will be postponed to the next business day.

20. All the converted corporate bonds that the company has recovered (including bought back by the securities firm's business premises), repaid or converted will be cancelled and shall not be sold or issued. The attached conversion rights shall be eliminated at the same time.
21. The conversion of corporate bonds and the exchange of ordinary shares are all registered, and the transfer, transaction registration, pledge, loss, etc. are all handled in accordance with the "Guidelines for the Handling of Shares of Companies Issuing Public Shares" and the relevant provisions of the Company Law , The matters of additional taxation shall be handled in accordance with the current tax laws and regulations.
22. The trust office of the Changhua Commercial Bank shall act as the trustee of the bondholders for the converted corporate bonds, and shall exercise the powers and responsibilities of checking and supervising the company's performance of the issuance of the converted corporate bonds on behalf of the bondholders' interests. All bondholders holding the converted corporate bonds, regardless of whether they are subscribed at the time of issuance or halfway purchasers, are subject to the provisions of the trust contract between the company and its trustee, the rights and obligations of the trustee, and this issuance and conversion method. Agree and grant the trustee the full authority of the trustee. This authorization cannot be revoked midway. As for the content of the trustee contract, the bondholder can check with the company or the trustee's business premises at any time during business hours.
23. The conversion of corporate bonds will be handled by the company's equity agency as an agent for the repayment of principal and interest and conversion matters.
24. The issuance of this converted corporate bond does not print physical bonds in accordance with Article 8 of the Securities Exchange Law.
25. If there are any issues that are not covered in this method for the issuance and conversion of converted corporate bonds, they shall be handled in accordance with relevant laws and regulations.

附錄四

**優盛醫學科技股份有限公司
國內第二次無擔保轉換公司債暨一百零九年度現金增資案資金執行進度**

一、資金執行計畫與進度

(1) 償還銀行借款

本公司 109 年度現金增資發行新股暨國內第二次無擔保轉換公司債計畫，已於 109 年第 4 季募集完成。募集資金總額 204,700 仟元，再加上自有資金 41,962 仟元，主要係計畫用於償還銀行借款 166,662 仟元及轉投資子公司勝霖藥品(股)公司 80,000 仟元。

本公司已於 109 年第 4 季償還銀行借款 166,662 仟元，截至 109 年第 4 季止之實際資金執行進度為 100.00%，與原預定資金運用進度相符。

(2) 轉投資子公司勝霖藥品(股)公司

本公司 109 年度現金增資發行新股暨國內第二次無擔保轉換公司債計畫，已於 109 年第 4 季募集完成。募集資金總額 204,700 仟元，再加上自有資金 41,962 仟元，主要係計畫用於償還銀行借款 166,662 仟元及轉投資子公司勝霖藥品(股)公司 80,000 仟元。

本公司已於 109 年第 4 季實際投入轉投資子公司勝霖藥品(股)公司 108,547 仟元，截至 109 年第 4 季止之實際資金執行進度為 135.68%，高於原預定資金運用進度。

勝霖藥品(股)公司董事會原於 109 年 8 月通過為因應展店及疫情備貨需求，擬於 109 年第 4 季底前辦理現金增資發行新股以充實營運資金，募集資金總額以不超過新臺幣 160,000 仟元為上限，本公司按持股比例認列投資金額上限為 82,432 仟元；勝霖藥品(股)公司董事會於 109 年 11 月正式通過現金增資案，同時調整增加本次現金增資之額度，主要係為配合實際營運需要，擬增加建構物流倉儲中心而規劃購置彰濱工業區內相關土地、建物及相關既有設備。本公司董事會亦於 109 年 11 月通過在新臺幣 115,000 仟元額度內現金增資勝霖藥品(股)公司，並於 109 年 11 月匯出投資款 108,547 仟元，勝霖藥品(股)公司已於 109 年 12 月完成增資變更登記，綜上致使本公司實際投入轉投資子公司勝霖藥品(股)公司 108,547 仟元高於原預計投入金額 80,000 仟元，經評估尚無重大異常之情事。

單位：新台幣仟元

計劃項目	所需資金總額	執行狀況		109 年第四季
償還銀行借款	166,662	支用金額	預定	166,662
			實際	166,662
		執行進度(%)	預定	100%
			實際	100%
轉投資勝霖藥品(股)公司	80,000	支用金額	預定	80,000
			實際	108,547
		執行進度(%)	預定	100%
			實際	135.68%
合計	246,662	支用金額	預定	246,662
			實際	275,209
		執行進度(%)	預定	100%
			實際	111.57%

二、未支用資金用途：無。

三、是否涉及計劃變更：無。

Annex 4

Rossmax International Ltd.

The Second Domestic Unsecured Conversion of Corporate Bonds and the Implementation of Funds for the 2020 Cash Capital Increase Case

1. Fund implementation plan and progress

(1) Repayment of bank loans

The company's 2020 cash capital increase issuance of new shares and the second domestic unsecured conversion of corporate bonds plan has been completed in the fourth quarter of 2020. The total funds raised are NT\$ 204,700 thousand, plus own funds of NT\$ 41,962 thousand, which are mainly planned to be used to repay bank borrowings of NT\$ 166,662 thousand and reinvestment in subsidiary WE CAN MEDICINES Co., Ltd. NT\$ 80,000 thousand.

The company has repaid the bank loan of NT\$166,662 thousand in the fourth quarter of 2020. The actual fund execution progress as of the fourth quarter of 2020 is 100.00%, which is in line with the original scheduled use of funds. The progress is consistent.

(2) Reinvestment in subsidiary WE CAN MEDICINES Co., Ltd.

The company's 2020 cash capital increase issuance of new shares and the second domestic unsecured conversion of corporate bonds plan has been completed in the fourth quarter of 2020. The total amount of raised funds is NT\$ 204,700 thousand, plus own funds of NT\$ 41,962 thousand, which are mainly planned to be used to repay bank loans of NT\$ 166,662 thousand and reinvestment in subsidiary WE CAN MEDICINES Co., Ltd. NT\$ 80,000 Thousand yuan.

The company has actually invested in the reinvestment in the fourth quarter of 2020. The company's WE CAN MEDICINES Co., Ltd. is NT\$108,547 thousand. The actual fund execution progress as of the fourth quarter of 2020 is 135.68%, which is higher than the original scheduled fund utilization progress.

The board of directors of WE CAN MEDICINES Co., Ltd. originally approved in August 2020 in order to respond to the needs of exhibition stores and the epidemic situation, and planned to issue new shares by cash capital increase before the end of the fourth quarter of 2020 to enrich working capital. The total amount of funds raised should not exceed the new NT\$ 160,000 thousand is the upper limit, and the company recognizes the investment amount of NT\$ 82,432 thousand based on the shareholding ratio; the board of directors of WE CAN MEDICINES Co., Ltd. formally approved the cash capital increase proposal in November 2020, and at the same time adjust the increase. The amount of this cash capital increase is mainly to meet actual operational needs. It is planned to increase the construction of a logistics storage center and plan to purchase related land, buildings and related existing equipment in the Changbin Industrial Zone. The company's board of directors also approved a cash increase in WE CAN MEDICINES Co., Ltd. within a quota of NT\$ 115,000 thousand in November 2020, and

remitted an investment of NT\$ 108,547 thousand in November 2020. WE CAN MEDICINES (Share) The Company has completed the registration of capital increase and change in December 2020. In summary, the company's actual investment in its subsidiary WE CAN MEDICINES Co., Ltd. is NT\$ 108,547 thousand higher than the original estimated investment amount of NT\$ 80,000 thousand. No major abnormality has been assessed.

Unit: NT\$ thousand

Project	Total funds required	Execution status		The fourth quarter of 2020
Repay bank loans	166,662	Amount payout	Scheduled	166,662
			actual	166,662
		Execution progress (%)	Scheduled	100%
			actual	100%
Reinvested in WE CAN MEDICINES Co., Ltd.	80,000	Amount payout	Scheduled	80,000
			actual	108,547
		Execution progress (%)	Scheduled	100%
			actual	135.68%
Total	246,662	Amount payout	Scheduled	246,662
			actual	275,209
		Execution progress (%)	Scheduled	100%
			actual	111.57%

2. Use of unspent funds : None.

3. Whether it involves plan changes : None.

附錄五

**優盛醫學科技股份有限公司
董事會議事規則修正條文對照表**

修正後	修正前	修正理由
<p>第三條 本公司董事會每季召集乙次，召集時應載明事由，於七日前通知各董事，但遇有緊急情事時，得隨時召集之。<u>前項召集之通知，經相對人同意者，得以電子方式為之。</u>本規範第十二條第一項各款之事項，應於召集事由中列舉，不得以臨時動議提出。</p>	<p>第三條 本公司董事會每季召集乙次，召集時應載明事由，於七日前通知各董事及監察人，但遇有緊急情事時，得隨時召集之。 本規範第十二條第一項各款之事項，<u>除有突發緊急情事或正當理由外</u>，應於召集事由中列舉，不得以臨時動議提出。</p>	<p>因應實際作業需求修訂。 鑑於第十二條第一項各款係涉及公司經營之重要事項，應於召集事由中載明，以使董事為決策前有充分之資訊及時間評估其議案，爰刪除第三項除書規定，明定第十二條第一項各款之事項，應在召集事由中列舉，不得以臨時動議提出。 刪除監察人。</p>
<p>第四條 本公司董事會指定辦理議事事務單位為財務部。 議事事務單位應事先徵詢董事及公司各相關單位，以規劃並擬訂會議議題及議程，依前條規定時間通知所有董事出席，並於會前提供充分之會議資料，以利董事瞭解相關議題之內容。 董事如認為會議資料不充分，得向議事事務單位請求補足。董事如認為議案資料不充足，得經董事會決議後</p>	<p>第四條 本公司董事會指定辦理議事事務單位為財務部。 議事事務單位應事先徵詢董事及公司各相關單位，以規劃並擬訂會議議題及議程，依前條規定時間通知所有董事出席，<u>暨邀請監察人列席</u>，並於會前提供充分之會議資料，以利董事及監察人瞭解相關議題之內容。 董事如認為會議資料不充分，得向議事事務單位請求補足。董事如認為議案資料</p>	<p>刪除監察人。</p>

修正後	修正前	修正理由
延期審議之。	不充足，得經董事會決議後延期審議之。	
<p>第十二條 下列事項應提本公司董事會討論：</p> <p>一、本公司之營運計畫。</p> <p>二、年度財務報告及半年度財務報告。但半年度財務報告依法令規定無須經會計師查核簽證者，不在此限。</p> <p>三、依證券交易法（下稱證交法）第十四條之一規定訂定或修訂內部控制制度。</p> <p>四、依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。</p> <p>五、募集、發行或私募具有股權性質之有價證券。</p> <p>六、<u>董事會未設常務董事者，董事長之選任或解任。</u></p> <p>七、財務、會計或內部稽核主管之任免。</p> <p>八、對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。</p> <p>九、依證交法依證交法第十四條之三、其他依法令或章程規定應由股東會決議或提董事會決議之事項或主管機關規定之重大事項。</p> <p>前項第<u>八</u>款所稱關係人指證券發行人財務報告編製準則所規範之關係人；所</p>	<p>第十二條 下列事項應提本公司董事會討論：</p> <p>一、本公司之營運計畫。</p> <p>二、年度財務報告及半年度財務報告。但半年度財務報告依法令規定無須經會計師查核簽證者，不在此限。</p> <p>三、依證券交易法（下稱證交法）第十四條之一規定訂定或修訂內部控制制度。</p> <p>四、依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。</p> <p>五、募集、發行或私募具有股權性質之有價證券。</p> <p>六、財務、會計或內部稽核主管之任免。</p> <p>七、對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。</p> <p>八、依證交法依證交法第十四條之三、其他依法令或章程規定應由股東會決議或提董事會決議之事項或主管機關規定之重大事項。</p> <p>前項第<u>七</u>款所稱關係人指證券發行人財務報告編製準則所規範之關係人；所</p>	<p>增列董事會未設常務董事者，董事長之選任或解任，應提本公司董事會討論。</p>

修正後	修正前	修正理由
<p>稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。</p> <p>前項所稱一年內係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過部分免再計入。</p> <p>外國公司股票無面額或每股面額非屬新臺幣十元者，第二項有關實收資本額百分之五之金額，以股東權益百分之二點五計算之。</p> <p>獨立董事對於應經董事會決議之事項，應親自出席或委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。</p> <p>出席董事發言後，主席得親自或指定相關人員答覆，或指定列席之專業人士提供相關必要之資訊。</p> <p>董事針對同一議案有重複發言、發言超出議題等情事，致影響其他董事發言或阻礙議事進行者，主席得制止其發言。</p>	<p>稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。</p> <p>前項所稱一年內係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過部分免再計入。</p> <p>外國公司股票無面額或每股面額非屬新臺幣十元者，第二項有關實收資本額百分之五之金額，以股東權益百分之二點五計算之。</p> <p>獨立董事對於<u>證交法第十四條之三</u>應經董事會決議之事項，應親自出席或委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。</p> <p>出席董事發言後，主席得親自或指定相關人員答覆，或指定列席之專業人士提供相關必要之資訊。</p> <p>董事針對同一議案有重複發言、發言超出議題等情事，致影響其他董事發言或阻礙議事進行者，主席得制止其發言。</p>	<p>因應公司實際作業需求修訂。</p>
<p>第十六條 董事會之議決事項應作成會議紀錄，議事錄應詳實記載下列事項：</p> <p>一、會議屆次（或年次）及時間地點。</p>	<p>第十六條 董事會之議決事項應作成會議紀錄，議事錄應詳實記載下列事項：</p> <p>一、會議屆次（或年次）及時間地點。</p>	<p>刪除監察人。</p>

修正後	修正前	修正理由
<p>二、主席之姓名。</p> <p>三、董事出席狀況，包括出席、請假及缺席者之姓名與人數。</p> <p>四、列席者之姓名及職稱。</p> <p>五、記錄之姓名。</p> <p>六、報告事項。</p> <p>七、討論事項：各議案之決議方法與結果、董事、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有紀錄或書面聲明暨獨立董事依第十二條第五項規定出具之書面意見。</p> <p>八、臨時動議：提案人姓名、議案之決議方法與結果、董事、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形及反對或保留意見且有紀錄或書面聲明。</p> <p>九、其他應記載事項。 董事會議決事項，如獨立董事有反對或保留意見且有紀錄或書面聲明之情事者，除</p>	<p>二、主席之姓名。</p> <p>三、董事出席狀況，包括出席、請假及缺席者之姓名與人數。</p> <p>四、列席者之姓名及職稱。</p> <p>五、記錄之姓名。</p> <p>六、報告事項。</p> <p>七、討論事項：各議案之決議方法與結果、董事、<u>監察人</u>、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有紀錄或書面聲明暨獨立董事依第十二條第五項規定出具之書面意見。</p> <p>八、臨時動議：提案人姓名、議案之決議方法與結果、董事、<u>監察人</u>、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形及反對或保留意見且有紀錄或書面聲明。</p> <p>九、其他應記載事項。 董事會議決事項，如獨立董事有反對或保留意見且有紀錄或書面聲明之情事者，除</p>	

修正後	修正前	修正理由
<p>應於議事錄載明外，並應於董事會之日起二日內於行政院金融監督管理委員會指定之公開資訊觀測站辦理公告申報。</p> <p>董事會簽到簿為議事錄之一部分，應於公司存續期間妥善保存。</p> <p>議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事。並應列入本公司重要檔案，於本公司存續期間永久妥善保存。</p> <p>第一項議事錄之製作及分發得以電子方式為之。</p>	<p>應於議事錄載明外，並應於董事會之日起二日內於行政院金融監督管理委員會指定之公開資訊觀測站辦理公告申報。</p> <p>董事會簽到簿為議事錄之一部分，應於公司存續期間妥善保存。</p> <p>議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事及監察人。並應列入本公司重要檔案，於本公司存續期間永久妥善保存。</p> <p>第一項議事錄之製作及分發得以電子方式為之。</p>	
<p>第十七條 董事會依本公司章程之規定，授權董事長在董事會休會期間行使董事會職權時，除依法令或相關規章規定應提董事會、獨立董事之職權及關係人交易事項，仍應經由董事會之決議外，其授權內容或事項如下</p> <p>(前略)</p> <p>(八) 審核涉及董事利益衝突應迴避表決權行使之交易，特別是重大關係人交易、取得或處分資產、資金貸與及背書保證及成立以投資為目的投資公司等。</p> <p>(後略)</p>	<p>第十七條 董事會依本公司章程之規定，授權董事長在董事會休會期間行使董事會職權時，除依法令或相關規章規定應提董事會、獨立董事之職權及關係人交易事項，仍應經由董事會之決議外，其授權內容或事項如下</p> <p>(前略)</p> <p>(八) 審核<u>本守則第三十二條</u>所述涉及董事利益衝突應迴避表決權行使之交易，特別是重大關係人交易、取得或處分資產、資金貸與及背書保證及成立以投資為目的投資公司等。</p> <p>(後略)</p>	修正錯誤條文。
<p>第十八條 董事會設有常務董事者，其常務董事會議事準用第二條、第三</p>		本條新增。原第十八條變更為第十九

修正後	修正前	修正理由
條第一項、第四條至第六條、第八條至第十一條及第十三條至第十六條規定；董事長之選任或解任準用第三條第三項規定。但常務董事會屬七日內定期召集者，得於二日前通知各常務董事。		條。
第十九條 本議事規則之訂定及修正經董事會通過後施行。 本辦法於中華民國 111 年 11 月 04 日經董事會修訂通過。	第十八條 本議事規則之訂定及修正經董事會通過後施行。	變更條號。並增加修訂日期。

Annex 5

Rossmax International Ltd.
Comparison Table of Amendments to the Rules of Procedure of the Board of Directors

after Revised	before Revised	Revise reason
<p>Article 3 The board of directors of the company shall convene once a quarter. The reasons for the convening shall be stated and all directors shall be notified seven days in advance. However, in case of emergency, the convening may be held at any time. <u>The notification of the convening referred to in the preceding paragraph may be done electronically with the consent of the counterparty.</u> The matters mentioned in the first subparagraph of Article 12 of this code shall be listed in the reasons for the convening, and shall not be raised as ad hoc motions.</p>	<p>Article 3 The board of directors of the company shall convene once a quarter. The reason for the convening shall be clearly stated, and all directors <u>and supervisors</u> shall be notified seven days in advance. However, in case of emergency, the convening may be held at any time. The matters mentioned in the first subparagraph of Article 12 of this code shall be listed in the reasons for the convening, and shall not be raised as ad hoc motions, <u>unless there is an emergency or a justifiable reason.</u></p>	<p>Revise according to actual operation needs. In view of the fact that the items in the first paragraph of Article 12 are important matters related to the company's operation, they should be stated in the reason for the convening, so that the directors have sufficient information and time to evaluate their proposals before making a decision, and the third item of the cancellation requirement is deleted. , clearly stipulates that the items in the first paragraph of Article 12 shall be listed in the reasons for the convening, and shall not be raised as an interim motion. Remove supervisor</p>
<p>Article 4 The board of directors of the company designates the finance department as the unit to handle the affairs of the company. The deliberative affairs unit should consult the directors and the relevant units of the company in advance to plan and draw up the meeting topics and agenda, notify all directors to attend according to the time specified in the preceding article, and provide</p>	<p>Article 4 The board of directors of the company designates the finance department as the unit to handle the affairs of the company. The deliberative affairs unit should consult the directors and the relevant units of the company in advance to plan and draw up the meeting topics and agenda, notify all directors to attend according to the time specified in the preceding article, <u>and invite</u></p>	<p>Remove supervisor</p>

after Revised	before Revised	Revise reason
<p>sufficient meeting materials before the meeting to facilitate Directors and supervisors understand the content of relevant issues. If the directors think that the meeting materials are insufficient, they may request supplementary information from the deliberative affairs unit. If the directors believe that the materials for the proposal are insufficient, they may postpone the deliberation after the resolution of the board of directors.</p>	<p><u>supervisors to attend the meeting</u>, and provide sufficient meeting materials before the meeting to facilitate Directors and supervisors understand the content of relevant issues. If the directors think that the meeting materials are insufficient, they may request supplementary information from the deliberative affairs unit. If the directors believe that the materials for the proposal are insufficient, they may postpone the deliberation after the resolution of the board of directors.</p>	
<p>Article 12 The following matters should be brought to the board of directors of the company for discussion:</p> <ol style="list-style-type: none"> 1. The company's business plan. 2. Annual financial report and semi-annual financial report. However, the semi-annual financial report does not need to be audited and certified by an accountant according to laws and regulations, this restriction does not apply. 3. Formulate or revise the internal control system in accordance with Article 14-1 of the Securities and Exchange Law (hereinafter referred to as the Securities and Exchange Law). 	<p>Article 12 The following matters should be brought to the board of directors of the company for discussion:</p> <ol style="list-style-type: none"> 1. The company's business plan. 2. Annual financial report and semi-annual financial report. However, the semi-annual financial report does not need to be audited and certified by an accountant according to laws and regulations, this restriction does not apply. 3. Formulate or revise the internal control system in accordance with Article 14-1 of the Securities and Exchange Law (hereinafter referred to as the Securities and Exchange Law). 	<p>If the board of directors does not have an executive director, the election or dismissal of the chairman shall be discussed by the board of directors of the company.</p> <p>Revise</p>

after Revised	before Revised	Revise reason
<p>4. Formulate or amend the procedures for handling major financial business activities such as acquiring or disposing of assets, engaging in derivatives transactions, lending funds to others, and endorsement or guarantee for others in accordance with Article 36-1 of the Securities and Exchange Act.</p> <p>5. Offering, issuing, or private placement of equity securities.</p> <p>6. <u>If the board of directors does not have an executive director, the election or dismissal of the chairman.</u></p> <p>7. Appointment and dismissal of financial, accounting or internal audit supervisors.</p> <p>8. Donations to related parties or major donations to non-related parties. However, public welfare donations for emergency relief due to major natural disasters may be submitted to the next board of directors for ratification.</p> <p>9. Article 14-3 of the Securities and Exchange Act in accordance with the Securities and Exchange Act, other matters that should be resolved by the shareholders' meeting or submitted to the board of directors in accordance</p>	<p>4. Formulate or amend the procedures for handling major financial business activities such as acquiring or disposing of assets, engaging in derivatives transactions, lending funds to others, and endorsement or guarantee for others in accordance with Article 36-1 of the Securities and Exchange Act.</p> <p>5. Offering, issuing, or private placement of equity securities.</p> <p>6. Appointment and dismissal of financial, accounting or internal audit supervisors.</p> <p>7. Donations to related parties or major donations to non-related parties. However, public welfare donations for emergency relief due to major natural disasters may be submitted to the next board of directors for ratification.</p> <p>8. Article 14-3 of the Securities and Exchange Act in accordance with the Securities and Exchange Act, other matters that should be resolved by the shareholders' meeting or submitted to the board of directors in accordance</p>	<p>according to the actual operation needs of the company.</p>

after Revised	before Revised	Revise reason
<p>with laws and regulations or the articles of association, or major matters stipulated by the competent authority.</p> <p>The term “related party” mentioned in subparagraph 8 of the preceding paragraph refers to the related party regulated by the financial report preparation standards of securities issuers; the term “significant donation to non-related party” refers to the amount of each donation or the cumulative amount of donations to the same object within one year reaching the new Taiwan 100 million yuan or more, or 1% of the net operating income or 5% of the paid-in capital in the latest annual financial report certified by an accountant. The term “within one year” mentioned in the preceding paragraph is based on the date of the meeting of the board of directors, and is retroactively calculated one year in advance, and the part that has been passed by the resolution of the board of directors is exempted from counting.</p> <p>If the stock of a foreign company has no par value or the par value of each share is not NT\$10, the amount of 5% of the paid-in capital mentioned in Paragraph 2</p>	<p>with laws and regulations or the articles of association, or major matters stipulated by the competent authority.</p> <p>The related party referred to in subparagraph <u>7</u> of the preceding paragraph refers to the related party regulated by the financial report preparation standards of securities issuers; the term "major donation to non-related party" refers to the amount of each donation or the cumulative amount of donations to the same object within one year reaching a new Taiwan 100 million yuan or more, or 1% of the net operating income or 5% of the paid-in capital in the latest annual financial report certified by an accountant. The term “within one year” mentioned in the preceding paragraph is based on the date of the meeting of the board of directors, and is retroactively calculated one year in advance, and the part that has been passed by the resolution of the board of directors is exempted from counting.</p> <p>If the stock of a foreign company has no par value or the par value of each share is not NT\$10, the amount of 5% of the paid-in capital mentioned in Paragraph 2</p>	

after Revised	before Revised	Revise reason
<p>shall be calculated as 2.5% of the shareholders' equity. Independent directors shall attend in person or appoint other independent directors to attend the matters that should be resolved by the board of directors. If independent directors have objections or reserved opinions, they shall be stated in the minutes of the board meeting; if independent directors cannot express their objections or reserved opinions in person at the board meeting, unless there are legitimate reasons, they shall issue written opinions in advance and state them in the minutes of the board meeting .</p> <p>After attending directors' speeches, the chairman may personally or designate relevant personnel to reply, or designate attending professionals to provide relevant and necessary information.</p> <p>If a director makes repeated speeches on the same proposal, or the speech exceeds the agenda, etc., which affects the speech of other directors or hinders the progress of the discussion, the chairman may stop the speech.</p>	<p>shall be calculated as 2.5% of the shareholders' equity. Independent directors shall attend in person or entrust other independent directors to attend the matters that should be resolved <u>by the board of directors under Article 14-3 of the Securities and Exchange Act</u>. If independent directors have objections or reserved opinions, they shall be stated in the minutes of the board meeting; if independent directors cannot express their objections or reserved opinions in person at the board meeting, unless there are legitimate reasons, they shall issue written opinions in advance and state them in the minutes of the board meeting.</p> <p>After attending directors' speeches, the chairman may personally or designate relevant personnel to reply, or designate attending professionals to provide relevant and necessary information.</p> <p>If a director makes repeated speeches on the same proposal, or the speech exceeds the agenda, etc., which affects the speech of other directors or hinders the progress of the discussion, the chairman may stop the speech.</p>	

after Revised	before Revised	Revise reason
<p>Article 16 The resolutions of the board of directors shall be kept in meeting minutes, and the meeting minutes shall record the following items in detail:</p> <ol style="list-style-type: none"> 1. The session (or year) and time and place of the meeting. 2. The name of the chairman. 3. The attendance status of the directors, including the names and number of those who attended, those who asked for leave, and those who were absent. 4. The names and titles of the attendees. 5. The recorded name. 6. Report matters. 7. Discussion items: Resolution methods and results of each proposal, summaries of speeches made by directors, experts, and other personnel, names of directors who have interests in accordance with the provisions of Paragraph 1 of the preceding article, explanations of important content of interests, and their abstentions or Reasons for non-evasion, circumstances of avoidance, objections or reserved opinions with records or written statements and written opinions issued by independent directors in 	<p>Article 16 The resolutions of the board of directors shall be kept in meeting minutes, and the meeting minutes shall record the following items in detail:</p> <ol style="list-style-type: none"> 1. The session (or year) and time and place of the meeting. 2. The name of the chairman. 3. The attendance status of the directors, including the names and number of those who attended, those who asked for leave, and those who were absent. 4. The names and titles of the attendees. 5. The recorded name. 6. Report matters. 7. Discussion items: Resolution methods and results of each proposal, summaries of speeches made by directors, <u>supervisors</u>, experts, and other personnel, names of directors who have interests in accordance with the provisions of Paragraph 1 of the preceding article, explanations of important content of interests, and their abstentions or Reasons for non-evasion, circumstances of avoidance, objections or reserved opinions with records or written statements and written opinions issued by 	<p>Remove supervisor</p>

after Revised	before Revised	Revise reason
<p>accordance with Article 12, Paragraph 5.</p> <p>8. Extraordinary motions: name of the proposer, resolution method and result of the proposal, summary of speeches made by directors, experts, and other personnel, names of directors who are interested in accordance with Paragraph 1 of the preceding article, explanation of important content of the interest, and other Reasons for avoidance or non-evasion, circumstances of avoidance, objections or reservations, and records or written statements.</p> <p>9. Other matters to be recorded.</p> <p>For the resolutions of the board of directors, if independent directors have objections or reservations and there are records or written statements, they shall not only be stated in the minutes of the meeting, but also shall be published in the financial supervisory committee designated by the Executive Yuan within two days from the date of the board meeting.</p> <p>The Information Observatory handles announcement</p>	<p>independent directors in accordance with Article 12, Paragraph 5.</p> <p>8. Extraordinary motions: name of the proposer, resolution method and result of the proposal, summary of speeches made by directors, <u>supervisors</u>, experts, and other personnel, names of directors who are interested in accordance with Paragraph 1 of the preceding article, explanation of important content of the interest, and other Reasons for avoidance or non-evasion, circumstances of avoidance, objections or reservations, and records or written statements.</p> <p>9. Other matters to be recorded.</p> <p>For the resolutions of the board of directors, if independent directors have objections or reservations and there are records or written statements, they shall not only be stated in the minutes of the meeting, but also shall be published in the financial supervisory committee designated by the Executive Yuan within two days from the date of the board meeting.</p> <p>The Information Observatory handles announcement</p>	

after Revised	before Revised	Revise reason
<p>declarations.</p> <p>The attendance book of the board of directors is part of the meeting minutes and should be properly kept during the company's existence.</p> <p>The meeting minutes must be signed or sealed by the chairman of the meeting and the recorder, and distributed to all directors and supervisors within 20 days after the meeting. It should also be included in the company's important files and be permanently and properly preserved during the company's existence.</p> <p>The preparation and distribution of minutes of the proceedings referred to in Paragraph 1 may be done electronically.</p>	<p>declarations.</p> <p>The attendance book of the board of directors is part of the meeting minutes and should be properly kept during the company's existence.</p> <p>The meeting minutes must be signed or sealed by the chairman of the meeting and the recorder, and distributed to all directors and supervisors within 20 days after the meeting. It should also be included in the company's important files and be permanently and properly preserved during the company's existence.</p> <p>The preparation and distribution of minutes of the proceedings referred to in Paragraph 1 may be done electronically.</p>	
<p>Article 17 When the board of directors authorizes the chairman of the board of directors to exercise the functions and powers of the board of directors during the recess of the board of directors in accordance with the provisions of the company's articles of association, except for the powers and powers of the board of directors and independent directors and related party transactions that should be mentioned in accordance with laws and regulations or relevant regulations, they should still be approved by the board of directors. In addition to the</p>	<p>Article 17 When the board of directors authorizes the chairman of the board of directors to exercise the functions and powers of the board of directors during the recess of the board of directors in accordance with the provisions of the company's articles of association, except for the powers and powers of the board of directors and independent directors and related party transactions that should be mentioned in accordance with laws and regulations or relevant regulations, they should still be approved by the board of directors. In addition to the</p>	<p>Corrected wrong clauses.</p>

after Revised	before Revised	Revise reason
<p>resolution, its authorized content or matters are as follows</p> <p>(previously omitted)</p> <p>8 To review the transactions mentioned involve conflicts of interests of directors and should avoid exercising voting rights, especially the transactions of major related parties, acquisition or disposal of assets, capital lending and endorsement guarantees, and the establishment of investment companies for the purpose of investment wait.</p> <p>(later omitted)</p>	<p>resolution, its authorized content or matters are as follows</p> <p>(previously omitted)</p> <p>8 To review the transactions mentioned in <u>Article 32 of this code that</u> involve conflicts of interests of directors and should avoid exercising voting rights, especially the transactions of major related parties, acquisition or disposal of assets, capital lending and endorsement guarantees, and the establishment of investment companies for the purpose of investment wait.</p> <p>(later omitted)</p>	
<p><u>Article 18 Where the board of directors has an executive director, Article 2, Article 3, Paragraph 1, Articles 4 to 6, Articles 8 to 11, and Articles 13 to 10 shall apply mutatis mutandis to the proceedings of the executive board of directors. Article 16; Article 3, Paragraph 3 shall apply mutatis mutandis to the election or dismissal of the chairman. However, if the executive board of directors convenes regularly within seven days, the executive directors may be notified two days in advance.</u></p>		<p>This article is added. The original Article 18 was changed to Article 19.</p>
<p>Article 19 The formulation and amendment of these rules of procedure shall come into force after being approved by the board of directors.</p> <p><u>These Measures were revised and approved by the Board of Directors on November 4, 2022.</u></p>	<p><u>Article 18</u> The formulation and amendment of these rules of procedure shall come into effect after being approved by the board of directors.</p>	<p>Change the bar number. and increment the revision date.</p>

附錄六



安侯建業聯合會計師事務所

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會計師查核報告

優盛醫學科技股份有限公司董事會 公鑒：

查核意見

優盛醫學科技股份有限公司民國一一一年及一一〇年十二月三十一日之資產負債表，暨民國一一一年及一一〇年一月一日至十二月三十一日之綜合損益表、權益變動表及現金流量表，以及個體財務報告附註(包括重大會計政策彙總)，業經本會計師查核竣事。

依本會計師之意見，上開個體財務報告在所有重大方面係依照證券發行人財務報告編製準則編製，足以允當表達優盛醫學科技股份有限公司民國一一一年及一一〇年十二月三十一日之財務狀況，暨民國一一一年及一一〇年一月一日至十二月三十一日之財務績效及現金流量。

查核意見之基礎

本會計師係依照會計師查核簽證財務報表規則及審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核個體財務報告之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與優盛醫學科技股份有限公司保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對優盛醫學科技股份有限公司民國一一一年度個體財務報告之查核最為重要之事項。該等事項已於查核個體財務報告整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。本會計師判斷應溝通在查核報告上之關鍵查核事項如下：

一、收入認列

有關收入認列之會計政策請詳個體財務報告附註四(十四)收入之認列，收入認列明細請詳個體財務報告附註六(十九)。

關鍵查核事項之說明：

收入是衡量企業經營績效的一項重要指標，收入認列的適當性亦重大影響資訊之品質及資本市場之運作，因此，收入認列之合理性為本會計師執行優盛醫學科技股份有限公司財務報告查核重要的評估事項之一。

因應之查核程序：

本會計師對上述關鍵查核事項之主要查核程序包括測試銷貨及收款循環之相關控制；測試年度結束前後期間銷售交易記錄之樣本，以評估收入認列期間之正確性；並以抽樣方式選取銷售交易記錄之樣本，檢視銷貨對象及收款對象之交易證明文件，評估是否有異常之情形。

管理階層與治理單位對個體財務報告之責任

管理階層之責任係依照證券發行人財務報告編製準則編製允當表達之個體財務報告，且維持與個體財務報告編製有關之必要內部控制，以確保個體財務報告未存有導因於舞弊或錯誤之重大不實表達。

於編製個體財務報告時，管理階層之責任亦包括評估優盛醫學科技股份有限公司繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算優盛醫學科技股份有限公司或停止營業，或除清算或停業外別無實際可行之其他方案。

優盛醫學科技股份有限公司之治理單位(含審計委員會)負有監督財務報導流程之責任。

會計師查核個體財務報告之責任

本會計師查核個體財務報告之目的，係對個體財務報告整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照審計準則執行之查核工作無法保證必能偵出個體財務報告存有之重大不實表達。不實表達可能導因於舞弊或錯誤。如不實表達之個別金額或彙總數可合理預期將影響個體財務報告使用者所作之經濟決策，則被認為具有重大性。

本會計師依照審計準則查核時，運用專業判斷及專業懷疑。本會計師亦執行下列工作：

- 1.辨認並評估個體財務報告導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
- 2.對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對優盛醫學科技股份有限公司內部控制之有效性表示意見。
- 3.評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
- 4.依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使優盛醫學科技股份有限公司繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒個體財務報告使用者注意個體財務報告之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致優盛醫學科技股份有限公司不再具有繼續經營之能力。
- 5.評估個體財務報告(包括相關附註)之整體表達、結構及內容，以及個體財務報告是否允當表達相關交易及事件。

6.對於採用權益法之被投資公司之財務資訊取得足夠及適切之查核證據，以對個體財務報告表示意見。本會計師負責查核案件之指導、監督及執行，並負責形成優盛醫學科技股份有限公司之查核意見。

本會計師與治理單位溝通之事項，包括所規劃之查核範圍及時間，以及重大查核發現(包括於查核過程中所辨認之內部控制顯著缺失)。

本會計師亦向治理單位提供本會計師所隸屬事務所受獨立性規範之人員已遵循會計師職業道德規範中有關獨立性之聲明，並與治理單位溝通所有可能被認為會影響會計師獨立性之關係及其他事項(包括相關防護措施)。

本會計師從與治理單位溝通之事項中，決定對優盛醫學科技股份有限公司民國一一一年度個體財務報告查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

安侯建業聯合會計師事務所

陳宗哲



會計師：

張淑瑩



證券主管機關：金管證審字第1000011652號

核准簽證文號：金管證六字第0940100754號

民國一十二年二月二十四日

Annex6

Independent Auditors' Report

To the Board of Directors of Rosssmax International Ltd. :

Opinion

We have audited the financial statements of Rosssmax International Ltd. ("the company"), which comprise the balance sheets as of December 31, 2022 and 2021, and the statements of comprehensive income, changes in equity and cash flows for the years ended Decembr31, 2022 and 2021, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements persent fairly, in all material respects, the financial position of the Company as at December 31, 2022 and 2021, and its financial performance and its cash flows for each of the years then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audit in accordance with the "Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants" and the auditing standards in the Regylations of China. Our responsibilities under those standards are further described in the Auditor's Responsibilities the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Certified Public Accountants Code of Professional Ethics in the Republic of China ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we are have obtained id 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 financial statements for the year ended December 31, 2022. These matters were addressed in the conctect of our audit of the financial statements as a whole, ad in forming our opinion thereon, and we do not provide a separate opinion on these matters, the key audit matters we communicated in the auditors' report are as follows:

Revenue reconition

Please refer to note 4(14) for the relevant accounting policy regarding recognition of revenue, and refer to note 6(19) for relevant disclosures.

Description of key audit matter:

Revenue is an important indicator to measure the operating performance of an enterprise. The appropriateness of income recognition also significantly affects the quality of information and the operation of capital markets. Therefore, the accuracy and appropriateness of revenue recognition is a key matter when conducting our audit.

How the matter was addressed in our audit:

Our audit procedures for the above-mentioned key verification matters include the related control of testing sales and collection cycles; samples of sales transaction records during the period before and after the test year to evaluate the accuracy of the revenue recognition period; A sample of transaction records, examine the transaction certification documents of the sales object and the payment object, and assess whether there are any abnormal situations.

Responsibilities of Management and Those Chareged with Governance for the Financial Statements

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

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

Those charged with governance (inclusive of the Audit Committee or supervisors) are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an

audit conducted in accordance with the auditing standards in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with auditing standards in the Republic of China, we exercised professional judgment and professional skepticism throughout the audit. We also:

1. Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures responsive to those risks, and obtained audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Concluded 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 auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on this financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicated 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 identified during our audit.

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

The engagement partners on the audits resulting in this independent auditors' report are Chen Chung Che and Chang Shu Ying.

KPMG

Taipei, Taiwan (Republic of China)

February 24, 2023

Notice to Readers

The accompanying financial statements are intended only to present the statement of financial position, financial performance, and cash flows in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards, International Accounting Standards, interpretations as well as related guidance review such financial statements are those generally accepted and applied in the Republic of China.

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



頤盛醫學科技股份有限公司

會計部備查

民國一一年及一〇年十二月三十一日

單位：新台幣千元

	111.12.31			110.12.31		
	金	%	額	金	%	額
資產：						
流動資產：						
1100 現金及約當現金(附註六(一))	\$ 137,977	8	214,395	12		
1110 透過損益按公允價值衡量之金融資產－流動(附註六(二))	275,727	16	269,142	16		
1150 應收票據淨額(附註六(三)及(十九))	5,115	-	6,884	-		
1170 應收帳款淨額(附註六(三)及(十九))	115,516	7	86,841	5		
1180 應收帳款－關係人淨額(附註六(三)、(十九)及七)	13,379	1	9,612	1		
1200 其他應收款(附註六(四))	149	-	548	-		
1210 其他應收款－關係人(附註六(四)及七)	69,061	4	71,010	4		
130X 存貨(附註六(五))	29,506	2	27,822	2		
1410 預付款項	2,972	-	17,162	1		
1470 其他流動資產(附註八)	1,714	-	1,613	-		
	651,116	38	705,029	41		
非流動資產：						
1550 採用權益法之投資(附註六(六)及七)	789,257	46	745,878	43		
1600 不動產、廠房及設備(附註六(八)及八)	279,760	16	281,455	16		
1755 使用權資產(附註六(九))	-	-	26	-		
1780 無形資產(附註六(十))	8,522	-	6,408	-		
1840 遞延所得稅資產(附註六(十五))	1,704	-	1,267	-		
1915 預付設備款	1,584	-	-	-		
1990 其他非流動資產－其他	885	-	940	-		
	1,081,712	62	1,035,974	59		
資產總計	\$ 1,732,828	100	1,741,003	100		
負債及權益：						
流動負債：						
2120 透過損益按公允價值衡量之金融負債－流動(附註六(二))	\$ -	-	-	8		
2130 合約負債－流動(附註六(十九))	40,362	2	51,057	3		
2170 應付帳款	2,880	-	9,687	-		
2180 應付帳款－關係人(附註七)	49,985	3	41,047	2		
2200 其他應付款(附註七)	38,281	2	43,416	2		
2230 本期所得稅負債	19,264	1	9,825	1		
2250 負債準備－流動(附註六(十四))	3,264	-	3,023	-		
2280 租賃負債－流動(附註六(十三))	-	-	84	-		
2310 預收款項(附註七)	-	-	30,772	2		
2320 一年或一營業週期內到期長期負債(附註六(十一))	13,579	1	11,692	1		
2365 退款負債－流動	404	-	349	-		
2399 其他流動負債－其他	168,103	9	200,987	11		
非流動負債：						
2530 應付公司債(附註六(十二))	-	-	10,916	1		
2541 銀行長期借款(附註六(十一))	-	-	69,228	4		
2570 遞延所得稅負債(附註六(十五))	-	-	181	-		
2640 淨確定福利負債－非流動(附註六(十四))	10,232	1	14,070	1		
2670 其他非流動負債－其他(附註六(六))	1,808	-	20	-		
負債總計	12,040	1	94,415	6		
權益(附註六(十六))：						
3100 股本	849,291	49	843,228	48		
3200 資本公積	259,061	15	242,866	14		
3300 保留盈餘	483,181	28	401,635	23		
3400 其他權益	(38,848)	(2)	(42,128)	(2)		
權益總計	1,552,685	90	1,445,601	83		
負債及權益總計	\$ 1,732,828	100	1,741,003	100		



董事長：劉志平



(詳見附錄) 體財務報告附註

經理人：劉志平



會計主管：林尚弘

優盛醫學科技股份有限公司

綜合損益表

民國一一年及一〇年一月一日至十二月三十一日

單位:新台幣千元

	111年度		110年度	
	金額	%	金額	%
4000 營業收入(附註六(十九)及七)	\$ 1,007,490	100	1,047,593	100
5000 營業成本(附註六(五)及七)	729,959	73	824,332	79
5900 營業毛利	277,531	27	223,261	21
5910 減:未實現銷貨損益	3,707	-	3,642	-
5920 加:已實現銷貨損益	3,642	-	1,401	-
5950 營業毛利淨額	277,466	27	221,020	21
營業費用(附註七):				
6100 推銷費用	62,721	6	72,517	7
6200 管理費用	69,318	7	69,274	6
6300 研究發展費用	32,889	3	30,731	3
6450 預期信用減損損失(利益)(附註六(三))	(97)	-	97	-
營業費用合計	164,831	16	172,619	16
營業淨利	112,635	11	48,401	5
營業外收入及支出(附註六(二十一)及七):				
7100 利息收入	4,651	-	3,628	-
7010 其他收入	13,689	1	21,755	2
7020 其他利益及損失	3,878	-	215	-
7050 財務成本	(1,656)	-	(2,807)	-
7070 採用權益法認列之子公司、關聯企業及合資損益之份額	64,049	7	57,381	5
營業外收入及支出合計	84,611	8	80,172	7
7950 減:所得稅費用(附註六(十五))	197,246	19	128,573	12
本期淨利	26,979	2	17,199	2
8300 其他綜合損益:	170,267	17	111,374	10
8310 不重分類至損益之項目				
8311 確定福利計畫之再衡量數(附註六(十四))	2,503	-	(250)	-
8330 採用權益法認列之子公司、關聯企業及合資之其他綜合損益之份額—不重分類至損益之項目	1,531	-	114	-
8349 減:與不重分類之項目相關之所得稅	-	-	-	-
	4,034	-	(136)	-
8360 後續可能重分類至損益之項目				
8380 採用權益法認列之子公司、關聯企業及合資之其他綜合損益之份額—可能重分類至損益之項目	3,280	-	(4,736)	-
8399 減:與可能重分類之項目相關之所得稅	-	-	-	-
後續可能重分類至損益之項目合計	3,280	-	(4,736)	-
8300 本期其他綜合損益	7,314	-	(4,872)	-
本期綜合損益總額	\$ 177,581	17	106,502	10
每股盈餘(附註六(十八))				
基本每股盈餘(元)	\$ 2.01		1.35	
稀釋每股盈餘(元)	\$ 2.00		1.32	

(請詳閱後附個體財務報告附註)

董事長:劉志平



經理人:劉志平



會計主管:林尚弘



Rossmax International Ltd.
Statements of Comprehensive Income

December 31, 2022 and 2021

(Expressed in Thousands of New Taiwan Dollars)

		2022		2021	
		Amount	%	Amount	%
4000	Net Revenue (Note 6(19) and Note 7)	\$ 1,007,490	100	\$ 1,047,593	100
5000	Cost of Revenue (Note 6(5) and Note 7)	729,959	73	824,332	79
5900	Gross Profit	277,531	27	223,261	21
5910	Less : Unrealized gain (loss) from sale	3,707	-	3,642	-
5920	Add : Realized gain (loss) from sale	3,642	-	1,401	-
5950	Net Gross Profit	277,466	27	221,020	21
	Operating Expenses (Note 7) :				
6100	Selling and Distribution Expenses	62,721	6	72,517	7
6200	General and Administrative Expenses	69,318	7	69,274	6
6300	Research and Development Expenses	32,889	3	30,731	3
6450	Expected credit loss (Profit) recognized (Note 6(3))	(97)	-	97	-
	Total Operating Expenses	164,831	16	172,619	16
	Operating income	112,635	11	48,401	5
	Non-Operating Income and Expenses (Note 6(21) and Note 7) :				
7100	Interest income	4,651	-	3,628	-
7010	Other Income	13,689	1	21,755	2
7020	Other gains and losses	3,878	-	215	-
7050	Finance costs	(1,656)	-	(2,807)	-
7070	Share of Profit of Investment in Associates and Subsidiaries Accounted for using Equity Method	64,049	7	57,381	5
	Total Non-Operating Income and Expenses	84,611	8	80,172	7
	Profit Before Tax	197,246	19	128,573	12
7950	Less : Income Tax Expenses (Note 6(15))	26,979	2	17,199	2
	Net Income	170,267	17	111,374	10
8300	Other Comprehensive Income :				
8310	Items That will Never Be Reclassified to Profit or Loss				
8311	Remeasurement of Defined Benefit Obligations (Note 6(14))	2,503	-	(250)	-
8330	Shares of Other Comprehensive Income of Subsidiaries, Associates and joint Ventures Accounted for under the Equity Method -Components not to be Reclassified to Profit or Loss	1,531	-	114	-
8349	Less : Income Tax related to Components that are not Reclassified Subsequently to Profit or Loss	-	-	-	-
		4,034	-	(136)	-
8360	Items that may be Reclassified Subsequently to Profit or Loss				
8380	Shares of Other Comprehensive Income of Subsidiaries, Associates and joint Ventures Accounted for under the Equity Method -Components that may be Reclassified to Profit or Loss	3,280	-	(4,736)	-
8399	Less : Income Tax Related to Components that may be Reclassified to Profit or Loss	-	-	-	-
	Total Items that may be Reclassified Subsequently to Profit or Loss	3,280	-	(4,736)	-
8300	Other Comprehensive Income	7,314	-	(4,872)	-
	Total Comprehensive Income	\$ 177,581	17	\$ 106,502	10
	Earnings Per Share (Note 6(18))				
	Basic Earning Per Share (Expressed in Dollars)	\$ 2.01		\$ 1.35	
	Diluted Earning Per Share (Expressed in Dollars)	\$ 2.00		\$ 1.32	

優盛醫學科技股份有限公司

權益變動表

民國一〇一一年及一〇一〇年十二月三十一日

單位：新台幣千元

股 本	資本公積	法定盈 餘公積	特別盈 餘公積	保留盈餘		合 計	其他權益項目		權益總計
				未分配 盈 餘	國外營運機 構財務報表 換算之兌換 差 額				
普 通 股	200,023	120,942	41,244	223,391	385,577	(37,392)	-	-	1,341,376
股 本	-	-	-	111,374	111,374	-	-	-	111,374
-	-	-	-	(136)	(136)	(4,736)	-	-	(4,872)
-	-	-	-	111,238	111,238	(4,736)	-	-	106,502
-	-	13,244	-	(13,244)	-	-	-	-	-
-	-	-	-	(95,180)	(95,180)	-	-	-	(95,180)
-	-	-	(3,852)	3,852	-	-	-	-	-
50,060	42,843	-	-	-	-	-	-	-	92,903
843,228	242,866	134,186	37,392	230,057	401,635	(42,128)	-	-	1,445,601
-	-	-	-	170,267	170,267	-	-	-	170,267
-	-	-	-	4,034	4,034	3,280	-	-	7,314
-	-	-	-	174,301	174,301	3,280	-	-	177,581
-	-	11,124	-	(11,124)	-	-	-	-	-
-	-	-	4,736	(4,736)	-	-	-	-	-
-	-	-	-	(92,755)	(92,755)	-	-	-	(92,755)
6,063	4,912	-	-	-	-	-	-	-	10,975
-	5,581	-	-	-	-	-	-	-	5,581
-	1,348	-	-	-	-	-	-	-	1,348
-	4,354	-	-	-	-	-	-	-	4,354
849,291	259,061	145,310	42,128	295,743	483,181	(38,848)	-	-	1,552,685

(請詳閱後附個體財務報告附註)

經理人：劉志平

會計主管：林尚弘

尚林弘

劉志平

董事長：劉志平

民國一〇一〇年一月一日餘額

本期淨利

本期其他綜合損益

本期綜合損益總額

盈餘指撥及分配：

提列法定盈餘公積

普通股現金股利

特別盈餘公積迴轉

可轉換公司債轉換

民國一〇一〇年十二月三十一日餘額

本期淨利

本期其他綜合損益

本期綜合損益總額

盈餘指撥及分配：

提列法定盈餘公積

提列特別盈餘公積

普通股現金股利

可轉換公司債轉換

實際取得或處分子公司股權價格與帳面價值差額

對子公司所有權權益變動

股份基礎給付交易

民國一〇一一年十二月三十一日餘額

Rossmax International Ltd.
Statements of Changes in Equity
December 31, 2022 and 2021
(Expressed in Thousands of New Taiwan Dollars)

	Capital Stock		Retained Earnings				Total	Total Equity	Other Equity Adjustments
	Common Stock	Capital Surplus	Legal Reserve	Special Reserve	Undistributed Earnings				
Balance at January 31, 2021									
Net Income	\$ 793,168	200,023	120,942	41,244	223,391	385,577	(37,392)	1,341,376	
Other Comprehensive Income (loss)	-	-	-	-	111,374	111,374	-	111,374	
Total Comprehensive Income (loss)	-	-	-	-	(136)	(136)	(4,736)	(4,872)	
Appropriation and Distribution of Earnings :									
Legal Reserve	-	-	-	-	111,238	111,238	(4,736)	106,502	
Cash Dividends	-	-	-	-	-	-	-	-	
Special surplus reserve reversal	-	-	13,244	-	(13,244)	-	-	-	
Convertible Corporate Bond Conversion	-	-	-	-	(95,180)	(95,180)	-	(95,180)	
Balance at December 31, 2021									
Net Income	50,060	42,843	-	-	3,852	-	-	92,903	
Other Comprehensive Income (loss)	843,228	242,866	134,186	37,392	230,057	401,635	(42,128)	1,445,601	
Total Comprehensive Income (loss)	-	-	-	-	170,267	170,267	-	170,267	
Appropriation and Distribution of Earnings :									
Legal Reserve	-	-	-	-	4,034	4,034	3,280	7,314	
Special Reserve	-	-	-	-	174,301	174,301	3,280	177,581	
Cash Dividends	-	-	11,124	-	(11,124)	-	-	-	
Convertible Corporate Bond Conversion	-	-	-	4,736	(4,736)	-	-	-	
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	-	-	-	(92,755)	(92,755)	-	(92,755)	
Adjustments Arising from Changes in Percentage of Ownership in Subsidiaries	6,063	4,912	-	-	-	-	-	10,975	
Share-based payments	-	5,581	-	-	-	-	-	5,581	
	-	1,348	-	-	-	-	-	1,348	
	-	4,354	-	-	-	-	-	4,354	
Balance at December 31, 2022	\$ 849,291	259,061	145,310	42,128	295,743	483,181	(38,848)	1,552,685	

(See accompanying notes to financial statements)

優盛醫學科技股份有限公司

現金流量表

民國一〇一年及一〇〇年一月一日至十二月三十一日

單位:新台幣千元

	111年度	110年度
營業活動之現金流量：		
本期稅前淨利	\$ 197,246	128,573
調整項目：		
收益費損項目		
折舊費用	5,612	7,092
攤銷費用	2,686	1,947
預期信用減損(迴轉利益)損失	(97)	97
透過損益按公允價值衡量金融資產及負債之淨利益	(1,797)	(1,583)
利息費用	1,656	2,807
利息收入	(4,651)	(3,628)
採用權益法認列之子公司、關聯企業及合資利益之份額	(64,049)	(57,381)
未實現銷貨利益	65	2,241
股份基礎給付酬勞成本	2,815	-
收益費損項目合計	(57,760)	(48,408)
與營業活動相關之資產／負債變動數：		
與營業活動相關之資產之淨變動：		
強制透過損益按公允價值衡量之金融資產(增加)減少	(4,837)	72,787
應收票據減少(增加)	1,769	(262)
應收帳款增加	(28,578)	(1,428)
應收帳款－關係人增加	(3,767)	(3,364)
其他應收款減少(增加)	399	(388)
其他應收款－關係人減少	1,538	387
存貨增加	(1,684)	(11,499)
預付款項減少(增加)	14,190	(10,542)
其他流動資產(增加)減少	(101)	385
與營業活動相關之資產之淨變動合計	(21,071)	46,076
與營業活動相關之負債之淨變動：		
合約負債減少	(10,695)	(22,736)
應付帳款減少	(6,807)	(2,784)
應付帳款－關係人增加	8,938	1,096
其他應付款(減少)增加	(5,097)	6,423
負債準備及員工福利準備增加(減少)	241	(22)
預收款項減少	-	(29)
退款負債及其他流動負債增加	1,942	3,926
淨確定福利負債減少	(1,335)	(1,317)
與營業活動相關之負債之淨變動合計	(12,813)	(15,443)
與營業活動相關之資產及負債之淨變動合計	(33,884)	30,633
調整項目合計	(91,644)	(17,775)
營運產生之現金流入	105,602	110,798
支付之所得稅	(18,159)	(16,285)
營業活動之淨現金流入	87,443	94,513

優盛醫學科技股份有限公司

現金流量表(續)

民國一〇一年及一〇二年一月一日至十二月三十一日

單位:新台幣千元

	111年度	110年度
投資活動之現金流量：		
處分子公司股權	14,272	-
取得不動產、廠房及設備	(3,891)	(911)
其他應收款-關係人減少(增加)	691	(208)
取得無形資產	(4,800)	(3,932)
其他非流動資產減少	55	-
預付設備款增加	(1,584)	-
收取之利息	4,371	4,697
收取之股利	21,400	4,000
投資活動之淨現金流入	30,514	3,646
籌資活動之現金流量：		
償還長期借款	(100,000)	-
租賃負債本金償還	(27)	(315)
其他非流動負債減少	-	(175)
發放現金股利	(92,755)	(95,180)
支付之利息	(1,593)	(1,432)
籌資活動之淨現金流出	(194,375)	(97,102)
本期現金及約當現金(減少)增加數	(76,418)	1,057
期初現金及約當現金餘額	214,395	213,338
期末現金及約當現金餘額	\$ 137,977	214,395

董事長：劉志平



(請詳閱後附個體財務報告附註)

經理人：劉志平



會計主管：林尚弘



Rossmax International Ltd.
Statements of Cash Flows
December 31, 2022 and 2021
(Expressed in Thousands of New Taiwan Dollars)

	2022	2021
Cash Flows from Operating Activities :		
Profit Before Income Tax	\$ 197,246	128,573
Adjustments for :		
Adjustments to reconcile profit and loss		
Depreciation	5,612	7,092
Amortization	2,686	1,947
Expected credit loss recognized (Gain on reversal of impairment loss)	(97)	97
Net Profit on Financial Assets Fair Value through Profit or Loss	(1,797)	(1,583)
Interest Expenses	1,656	2,807
Interest Income	(4,651)	(3,628)
Share of Profit or Loss of associates and joint Ventures	(64,049)	(57,381)
Accounted for under the Equity Method		
Unrealized Loss from Sale	65	2,241
Share-based payments	2,815	-
Total Adjustments to Reconcile Profit and Loss	(57,760)	(48,408)
Changes in Operating Assets and Liabilities :		
Changes in Operating Assets :		
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	(4,837)	72,787
Decrease (Increase) in Notes Receivable	1,769	(262)
Decrease (Increase) in Accounts Receivable	(28,578)	(1,428)
Decrease (Increase) in Receivable from Related Parties	(3,767)	(3,364)
Decrease (Increase) in Other Receivables	399	(388)
Decrease (Increase) in Other Receivables from Related Parties	1,538	387
Decrease (Increase) in Inventories	(1,684)	(11,499)
Decrease (Increase) in Prepayments	14,190	(10,542)
Decrease (Increase) in Other Current Assets	(101)	385
Total Changes in Operating Assets	(21,071)	46,076
Changes in Operating Liabilities :		
Increase (Decrease) in Current Contract Liabilities	(10,695)	(22,736)
Increase (Decrease) in Accounts Payable	(6,807)	(2,784)
Increase (Decrease) in Accounts Payable from Related Parties	8,938	1,096
Increase (Decrease) in Other Receivables	(5,097)	6,423
Increase (Decrease) in Liability and Employee Benefits Reserve	241	(22)
Increase (Decrease) in receipts in advance	-	(29)
Increase (Decrease) in other current liabilities	1,942	3,926
Increase (Decrease) in Net Defined Benefit Liabilities	(1,335)	(1,317)
Total Changes in Operating Liabilities	(12,813)	(15,443)
Total Changes in Operating Assets and Liabilities	(33,884)	30,633
Total Adjustments	(91,644)	(17,775)
Cash Generated (Used in) by Operating Activities	105,602	110,798
Income Taxes Paid	(18,159)	(16,285)
Net Cash Generated (Used in) by Operating Activities	87,443	94,513

Rossmax International Ltd.

Statements of Cash Flows

December 31, 2022 and 2021

(Expressed in Thousands of New Taiwan Dollars)

	<u>2022</u>	<u>2021</u>
Cash Flows from Investing Activities :		
Acquisition Investments Accounted for Using Equity Method	14,272	-
Acquisition of Property, Plant and Equipment	(3,891)	(911)
Increase (Decrease) in Other Receivables from Related Parties	691	(208)
Acquisition Intangible Assets	(4,800)	(3,932)
Decrease in Other Non-current Assets	55	-
Increase in Prepayments For Business Facilities	(1,584)	-
Interest Received	4,371	4,697
Dividends Received	21,400	4,000
Cash Flows Generated (Used in) from Investing Activities	<u>30,514</u>	<u>3,646</u>
Cash Flows from Financing Activities :		
Repayments of long-term loans	(100,000)	-
Payments of lease liabilities	(27)	(315)
Increase (Decrease) in Other Non-current Liabilities	-	(175)
Cash dividends paid	(92,755)	(95,180)
Interest Paid	(1,593)	(1,432)
Net Cash Flows Used in (Generated) Financing Activities	<u>(194,375)</u>	<u>(97,102)</u>
Increase (Decrease) in Cash and Cash Equivalents	(76,418)	1,057
Cash and Cash Equivalents, Beginning of Period	214,395	213,338
Cash and Cash Equivalents, End of Period	<u><u>\$ 137,977</u></u>	<u><u>214,395</u></u>

(See accompanying notes to financial statements)

附錄七



安侯建業聯合會計師事務所
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會計師查核報告

優盛醫學科技股份有限公司董事會 公鑒：

查核意見

優盛醫學科技股份有限公司及其子公司(以下簡稱「優盛集團」)民國一一一年及一一〇年十二月三十一日之合併資產負債表，暨民國一一一年及一一〇年一月一日至十二月三十一日之合併綜合損益表、合併權益變動表及合併現金流量表，以及合併財務報告附註(包括重大會計政策彙總)，業經本會計師查核竣事。

依本會計師之意見，上開合併財務報告在所有重大方面係依照證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達優盛集團民國一一一年及一一〇年十二月三十一日之合併財務狀況，與民國一一一年及一一〇年一月一日至十二月三十一日之合併財務績效與合併現金流量。

查核意見之基礎

本會計師係依照會計師查核簽證財務報表規則及審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報告之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與優盛集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對優盛集團民國一一一年度合併財務報告之查核最為重要之事項。該等事項已於查核合併財務報告整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。本會計師判斷應溝通在查核報告上之關鍵查核事項如下：

一、收入認列

有關收入認列之會計政策請詳合併財務報告附註四(十四)收入之認列；收入認列明細請詳合併財務報告附註六(二十)。

關鍵查核事項之說明：

收入是衡量企業經營績效的一項重要指標，收入認列的適當性亦重大影響資訊之品質及資本市場之運作，因此，收入認列之合理性為本會計師執行優盛集團財務報告查核重要的評估事項之一。

因應之查核程序：

本會計師對上述關鍵查核事項之主要查核程序包括測試銷貨及收款作業循環之相關控制；測試年度結束前後期間銷售交易記錄之樣本，以評估收入認列期間之正確性；並以抽樣方式選取銷售交易記錄之樣本，檢視銷貨對象及收款對象之交易證明文件，評估是否有異常之情形。

其他事項

優盛醫學科技股份有限公司已編製民國一一一年度及一一〇年度之個體財務報告，並經本會計師出具無保留意見之查核報告在案，備供參考。

管理階層與治理單位對合併財務報告之責任

管理階層之責任係依照證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製允當表達之合併財務報告，且維持與合併財務報表編製有關之必要內部控制，以確保合併財務報告未存有導因於舞弊或錯誤之重大不實表達。

於編製合併財務報告時，管理階層之責任亦包括評估優盛集團繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算優盛醫學科技股份有限公司及其子公司或停止營業，或除清算或停業外別無實際可行之其他方案。

優盛集團之治理單位(含審計委員會)負有監督財務報導流程之責任。

會計師查核合併財務報告之責任

本會計師查核合併財務報告之目的，係對合併財務報告整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照審計準則執行之查核工作無法保證必能偵出合併財務報告存有之重大不實表達。不實表達可能導因於舞弊或錯誤。如不實表達之個別金額或彙總數可合理預期將影響合併財務報告使用者所作之經濟決策，則被認為具有重大性。

本會計師依照審計準則查核時，運用專業判斷及專業懷疑。本會計師亦執行下列工作：

- 1.辨認並評估合併財務報告導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
- 2.對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對優盛集團內部控制之有效性表示意見。
- 3.評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
- 4.依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使優盛集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報告使用者注意合併財務報告之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致優盛集團不再具有繼續經營之能力。

5.評估合併財務報告(包括相關附註)之整體表達、結構及內容，以及合併財務報告是否允當表達相關交易及事件。

6.對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報告表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團之查核意見。

本會計師與治理單位溝通之事項，包括所規劃之查核範圍及時間，以及重大查核發現(包括於查核過程中所辨認之內部控制顯著缺失)。

本會計師亦向治理單位提供本會計師所隸屬事務所受獨立性規範之人員已遵循會計師職業道德規範中有關獨立性之聲明，並與治理單位溝通所有可能被認為會影響會計師獨立性之關係及其他事項(包括相關防護措施)。

本會計師從與治理單位溝通之事項中，決定對優盛集團民國一一一年度合併財務報告查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

安侯建業聯合會計師事務所

陳宗哲

會計師：

張淑瑩



證券主管機關：金管證審字第1000011652號

核准簽證文號：金管證六字第0940100754號

民國一一二年二月二十四日

Annex7

Independent Auditors' Report

To the Board of Directors of Rosssmax International Ltd. :

Opinion

We have audited consolidated the financial statements of Rosssmax International Ltd. and its subsidiaries(hereinafter referred to as 「Rosssmax Group」), which comprise the consolidated balance sheets as of December 31, 2022 and 2021, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years ended Decembr31, 2022 and 2021, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements persent fairly, in all material respects, the consolidated financial position of Rosssmax Group as at December 31, 2022 and 2021,and its consolidated financial performance and its consolidated cash flows for each of the years then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards (“IFRSs”), International Accounting Standards (“IASs”), Interpretations developed by the International Financial Reporting Interpretations Committee (“IFRIC”) or the former Standing Interpretations Committee (“SIC”) endorsed and issued into effect by the Financial Supervisory Commission of the Republic China.

Basis for Opinion

We conducted our audit in accordance with the “Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants” and the auditing standards in the Republic of China. Our responsibilities under those standards are further described in the Auditor’s Responsibilities the Audit of the Consolidated Financial Statements section of our report. We are independent of Rosssmax Group in accordance with the Certified Public Accountants Code of Professional Ethics in the Republic of China (“the Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we are have obtained id 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 for the year ended December 31, 2022. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters, the key audit matters we communicated in the auditors' report are as follows:

1.Revenue recognition

Please refer to note 4(14) for the relevant accounting policy regarding recognition of revenue, and refer to note 6(20) for relevant disclosures.

Description of key audit matter :

Revenue is an important indicator to measure the operating performance of an enterprise. The appropriateness of income recognition also significantly affects the quality of information and the operation of capital markets. Therefore, the accuracy and appropriateness of revenue recognition is a key matter when conducting our audit.

How the matter was addressed in our audit :

Our audit procedures for the above-mentioned key verification matters include the related control of testing sales and collection cycles; samples of sales transaction records during the period before and after the test year to evaluate the accuracy of the revenue recognition period; A sample of transaction records, examine the transaction certification documents of the sales object and the payment object, and assess whether there are any abnormal situations.

Other Matter

Rossmax International Ltd. has prepared its parent-company only financial statements as of and for the years ended December 31, 2022 and 2021, on which we have issued an unmodified opinion.

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

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

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

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

Those charged with governance (inclusive of the Audit Committee or supervisors) are responsible for overseeing the Rossmax Group 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with auditing standards in the Republic of China, we exercised professional judgment and professional skepticism throughout the audit. We also:

1. Identified and assessed the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, designed and performed audit procedures responsive to those risks, and obtained audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Rossmax Group internal control.
3. Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Concluded 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 Rossmax Group ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Rossmax Group to cease to continue as a going concern.
5. Evaluated 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 investment in other entities accounted for using the equity method to express an opinion on this consolidated

financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicated 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 identified during our audit.

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

The engagement partners on the audits resulting in this independent auditors' report are Chen Chung Che and Chang Shu Ying.

KPMG

Taipei, Taiwan (Republic of China)

February 24, 2023

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated statement of financial position, financial performance, and cash flows in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards, International Accounting Standards, interpretations as well as related guidance review such financial statements are those generally accepted and applied in the Republic of China.

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

合併資產負債表

單位：新台幣千元

計總產資

Rossmax International Ltd. and Subsidiaries
Consolidated Balance Sheets

December 31, 2022 and 2021

(Expressed in Thousands of New Taiwan Dollars)

	December 31, 2022			December 31, 2021		
	Amount	%		Amount	%	
Assets						
Current Assets :						
1100 Cash and Cash Equivalents (Note 6(1))	\$ 510,710	13	608,455	17		
1110 Financial assets at fair value through profit and loss (Note 6(2) and (13))	305,782	8	308,204	8		
1150 Notes Receivable, Net (Note 6(3) and (20))	5,239	-	7,231	-		
1170 Accounts Receivable, Net (Note 6(3) - (20) and Note 7)	265,816	7	226,362	6		
1200 Other Receivables (Note 6(4) and (7))	30,993	1	32,895	1		
1220 Current Tax Assets	-	-	603	-		
130X Inventories (Note 6(5))	918,755	23	809,958	22		
1410 Prepayments	95,406	2	89,305	2		
1470 Other Current Assets (Note 8)	6,442	-	5,888	-		
	<u>2,139,143</u>	<u>54</u>	<u>2,088,901</u>	<u>56</u>		
Noncurrent Assets :						
1600 Property, Plant and Equipment (Note 8)	888,696	22	834,633	23		
1755 Right-of-use Asset ((Note 6(9))	897,856	23	748,288	20		
1780 Intangible Assets (Note 6(10))	8,087	-	14,807	-		
1840 Deferred Tax Assets (Note 6(16))	2,895	-	18,091	-		
1915 Prepaid Equipment	12,050	-	10,233	-		
1990 Other Assets (Note 8)	46,019	1	40,307	1		
	<u>1,855,603</u>	<u>46</u>	<u>1,666,359</u>	<u>44</u>		
	<u>\$ 3,994,746</u>	<u>100</u>	<u>3,755,260</u>	<u>100</u>		
Total Assets						
Liabilities and Equity						
Current Liabilities :						
2100 Short-Term loans (Note 6(11))	\$ 32,018	1	35,955	1		
2120 Current financial liabilities at fair value through profit or loss (Note 6(2) and (13))	-	-	8	-		
2130 Current Contract Liabilities (Note 6(20))	58,904	1	68,554	2		
2150 Notes Payable	6,693	-	10,648	-		
2170 Accounts Payable	520,194	13	494,670	13		
2180 Payable from Related Parties (Note 7)	37,075	1	36,784	1		
2200 Other Payable (Note 7)	196,061	5	192,633	5		
2230 Current Tax Liabilities	30,325	1	19,693	1		
2250 Current Provisions	21,676	1	20,810	1		
2280 Lease Liabilities-Current (Note 6(14))	210,337	5	185,854	5		
2320 Long-Term Liabilities-Current Portion (Note 6(12))	13,042	-	32,697	1		
2365 Liabilities Current Refund	13,615	-	11,727	-		
2399 Other Current Liabilities	5,955	-	4,965	-		
	<u>1,145,895</u>	<u>28</u>	<u>1,114,998</u>	<u>30</u>		
Noncurrent Liabilities :						
2530 Bonds payable (Note 6(13))	-	-	10,916	-		
2541 Long-Term Bank Loans (Note 6(12))	153,254	4	224,818	6		
2550 Liability Reserve- NonCurrent	6,806	-	6,063	-		
2570 Deferred tax liabilities (Note 6(16))	-	-	181	-		
2580 Lease Liabilities-NonCurrent (Note 6(14))	709,380	18	578,662	15		
2640 Net Defined Benefit Liabilities-Noncurrent (Note 6(15))	14,613	-	22,004	1		
2670 Other Liabilities-Noncurrent	20,303	1	18,122	1		
	<u>904,356</u>	<u>23</u>	<u>860,766</u>	<u>23</u>		
	<u>2,050,251</u>	<u>51</u>	<u>1,975,764</u>	<u>53</u>		
Total Liabilities						
Consolidated Net Income Attributed to Stockholders of the Company (Note 6(17)) :						
3100 Capital Stock	849,291	21	843,228	22		
3200 Capital Surplus	259,061	7	242,866	6		
3300 Other Equity	483,181	12	401,635	11		
3400 Retained Earnings	(38,848)	(1)	(42,128)	(1)		
	<u>1,552,685</u>	<u>39</u>	<u>1,445,601</u>	<u>38</u>		
Total Consolidated Net Income Attributed to Stockholders of the Company						
36XX Non-Controlling Interests (Note 6(7))	391,810	10	333,895	9		
	<u>1,944,495</u>	<u>49</u>	<u>1,779,496</u>	<u>47</u>		
Total Equity						
Total Liabilities and Equity	<u>\$ 3,994,746</u>	<u>100</u>	<u>3,755,260</u>	<u>100</u>		

(See accompanying notes to consolidated financial statements)

優盛醫學科技股份有限公司及子公司

合併綜合損益表

民國一十一年及一〇年一月一日至十二月三十一日

單位:新台幣千元

		111年度		110年度	
		金額	%	金額	%
4000	營業收入(附註六(二十)及七)	\$ 4,344,948	100	3,947,903	100
5000	營業成本(附註六(五)及七)	2,838,603	65	2,651,268	67
5950	營業毛利淨額	1,506,345	35	1,296,635	33
	營業費用(附註七):				
6100	推銷費用	989,963	23	910,321	23
6200	管理費用	202,597	5	194,294	5
6300	研究發展費用	53,767	1	55,778	1
6450	預期信用減損損失(利益)(附註六(三)及(二十三))	1,551	-	2,114	-
	營業費用合計	1,247,878	29	1,162,507	29
	營業淨利	258,467	6	134,128	4
	營業外收入及支出(附註六(二十二)):				
7100	利息收入	3,182	-	4,049	-
7010	其他收入(附註七)	40,101	1	42,951	1
7020	其他利益及損失	(5,469)	-	(1,785)	-
7050	財務成本	(22,981)	(1)	(19,830)	(1)
		14,833	-	25,385	-
	稅前淨利	273,300	6	159,513	4
7950	減:所得稅費用(附註六(十六))	56,334	1	31,981	1
	本期淨利	216,966	5	127,532	3
8300	其他綜合損益:				
8310	不重分類至損益之項目				
8311	確定福利計畫之再衡量數(附註六(十五))	5,494	-	(32)	-
8349	減:與不重分類之項目相關之所得稅	-	-	-	-
		5,494	-	(32)	-
8360	後續可能重分類至損益之項目				
8361	國外營運機構財務報表換算之兌換差額	3,029	-	(5,631)	-
8399	減:與可能重分類之項目相關之所得稅	-	-	-	-
	後續可能重分類至損益之項目合計	3,029	-	(5,631)	-
8300	本期其他綜合損益	8,523	-	(5,663)	-
	本期綜合損益總額	\$ 225,489	5	121,869	3
	本期淨利歸屬於:				
8610	母公司業主	\$ 170,267	4	111,374	3
8620	非控制權益	46,699	1	16,158	-
		\$ 216,966	5	127,532	3
	綜合損益總額歸屬於:				
8710	母公司業主	\$ 177,581	4	106,502	3
8720	非控制權益	47,908	1	15,367	-
		\$ 225,489	5	121,869	3
	每股盈餘(附註六(十九))				
	基本每股盈餘(元)	\$ 2.01		1.35	
	稀釋每股盈餘(元)	\$ 2.00		1.32	

董事長:劉志平



(請詳閱後附合併財務報告附註)

經理人:劉志平



會計主管:林尚弘



Rossmax International Ltd. and Subsidiaries
December 31, 2022 and 2021
(Expressed in Thousands of New Taiwan Dollars)

		2022		2021	
		Amount	%	Amount	%
4000	Net Revenue (Note 6(20) and Note 7)	\$ 4,344,948	100	3,947,903	100
5000	Cost of Revenue (Note 6(5) and Note 7))	2,838,603	65	2,651,268	67
5950	Gross Profit	1,506,345	35	1,296,635	33
	Operating Expenses (Note 7) :				
6100	Selling and Distribution Expenses	989,963	23	910,321	23
6200	General and Administrative Expenses	202,597	5	194,294	5
6300	Research and Development Expenses	53,767	1	55,778	1
6450	Expected credit loss (Profit) recognized (Note 6(3) and (23))	1,551	-	2,114	-
	Total Operating Expenses	1,247,878	29	1,162,507	29
	Operating Income (Loss)	258,467	6	134,128	4
	Non-Operating Income and Expenses (Note 6(22)) :				
7100	Interest income	3,182	-	4,049	-
7010	Other Income (Note 7)	40,101	1	42,951	1
7020	Other gains and losses	(5,469)	-	(1,785)	-
7050	Finance costs	(22,981)	(1)	(19,830)	(1)
		14,833	-	25,385	-
	Profit Before Tax	273,300	6	159,513	4
7950	Less : Income Tax Expenses (Note 6(16))	56,334	1	31,981	1
	Net Income	216,966	5	127,532	3
8300	Other Comprehensive Income :				
8310	Items That will Never Be Reclassified to Profit or Loss				
8311	Remeasurement of Defined Benefit Obligations (Note 6(15))	5,494	-	(32)	-
8349	Less : Income Tax related to Components that are not Reclassified Subsequently to Profit or Loss	-	-	-	-
		5,494	-	(32)	-
8360	Items that may be Reclassified Subsequently to Profit or Loss				
8361	Financial statements translation differences of foreign operations	3,029	-	(5,631)	-
8399	Less : Income Tax Related to Components that may be Reclassified to Profit or Loss	-	-	-	-
	Total Items that may be Reclassified Subsequently to Profit or Loss	3,029	-	(5,631)	-
8300	Other Comprehensive Income	8,523	-	(5,663)	-
	Total Comprehensive Income	<u>\$ 225,489</u>	<u>5</u>	<u>121,869</u>	<u>3</u>
	Profit (loss) attributable to :				
8610	Owners of the parent	\$ 170,267	4	111,374	3
8620	Non-controlling interest	46,699	1	16,158	-
		<u>\$ 216,966</u>	<u>5</u>	<u>127,532</u>	<u>3</u>
	Comprehensive income (loss) attributable to:				
8710	Owners of the parent	\$ 177,581	4	106,502	3
8720	Non-controlling interest	47,908	1	15,367	-
		<u>\$ 225,489</u>	<u>5</u>	<u>121,869</u>	<u>3</u>
	Earnings Per Share (Note 6(19))				
	Basic Earning Per Share (Expressed in Dollars)	<u>\$ 2.01</u>		<u>1.35</u>	
	Diluted Earning Per Share (Expressed in Dollars)	<u>\$ 2.00</u>		<u>1.32</u>	

(See accompanying notes to consolidated financial statements)

優盛醫學科技股份有限公司及子公司

合併權益變動表

民國一〇一年一月一日至十二月三十一日

單位：新台幣千元

	歸屬於母公司業主之權益	其他權益項目									
		國外營運機構財務報表換算之兌換差額									
		歸屬於母									
股 本	資本公積	法定盈餘公積	特別盈餘公積	未分配盈餘	合計	換算之兌換差額	公司業主權益總計	非控制權益	權益總計		
普通股	793,168	200,023	120,942	41,244	223,391	385,577	1,341,376	318,528	1,659,904		
-	-	-	-	-	111,374	111,374	111,374	16,158	127,532		
-	-	-	-	-	(136)	(136)	(4,872)	(791)	(5,663)		
-	-	-	-	-	111,238	111,238	106,502	15,367	121,869		
-	-	-	-	-	(13,244)	-	-	-	-		
-	-	-	-	-	(95,180)	(95,180)	(95,180)	-	(95,180)		
-	-	-	-	-	3,852	-	-	-	-		
-	-	-	-	-	(3,852)	-	-	-	-		
50,060	42,843	-	-	-	-	-	92,903	-	92,903		
843,228	242,866	134,186	37,392	230,057	401,635	(42,128)	1,445,601	333,895	1,779,496		
-	-	-	-	170,267	170,267	-	170,267	46,699	216,966		
-	-	-	-	4,034	4,034	3,280	7,314	1,209	8,523		
-	-	-	-	174,301	174,301	3,280	177,581	47,908	225,489		
-	-	-	-	(11,124)	-	-	-	-	-		
-	-	-	-	(4,736)	-	-	-	-	-		
-	-	-	-	(92,755)	(92,755)	-	(92,755)	-	(92,755)		
6,063	4,912	-	-	-	-	-	10,975	-	10,975		
-	5,581	-	-	-	-	-	5,581	(5,581)	-		
-	-	-	-	-	-	-	-	-	-		
-	1,348	-	-	-	-	-	1,348	1,284	2,632		
-	4,354	-	-	-	-	-	4,354	-	4,354		
-	-	-	-	-	-	-	-	14,304	14,304		
\$ 849,291	259,061	145,310	42,128	295,743	483,181	(38,848)	1,552,685	391,810	1,944,495		

民國一〇一年一月一日餘額

本期淨利

本期其他綜合損益

本期綜合損益總額

盈餘指撥及分配：

提列法定盈餘公積

普通股現金股利

特別盈餘公積迴轉

可轉換公司債轉換

民國一〇一年十二月三十一日餘額

本期淨利

本期其他綜合損益

本期綜合損益總額

盈餘指撥及分配：

提列法定盈餘公積

提列特別盈餘公積

普通股現金股利

可轉換公司債轉換

實際取得或處分子公司股權價格與帳面價值差額

對子公司所有權權益變動

股份基礎給付交易

非控制權益增減

民國一〇一年十二月三十一日餘額



董事長：劉志平



(請詳閱後附合併財務報告附註)

經理人：劉志平



會計主管：林尚弘

Rossmax International Ltd.
Statements of Changes in Equity
December 31, 2022 and 2021
(Expressed in Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Corporation						Other Equity Adjustments			
	Capital Stock		Retained Earnings			Total	Financial Statements Translation Differences of Foreign Operations	Total Consolidated Net Income Attributed to Stockholders of the Company	Non-controlling interests	Total Equity
Balance at January 1, 2021	Common Stock	Capital Surplus	Legal Reserve	Special Reserve	Undistributed Earnings					
Net Income	\$ 793,168	200,023	120,942	41,244	223,391	385,577	(37,392)	1,341,376	318,528	1,659,904
Other Comprehensive Income (loss)	-	-	-	-	111,374	111,374	-	111,374	16,158	127,532
Total Comprehensive Income (loss)	-	-	-	-	(136)	(136)	(4,736)	(4,872)	(791)	(5,663)
Appropriation and Distribution of Earnings :	-	-	-	-	111,238	111,238	(4,736)	106,502	15,367	121,869
Legal Reserve	-	-	13,244	-	(13,244)	-	-	-	-	-
Cash Dividends	-	-	-	-	(95,180)	(95,180)	-	(95,180)	-	(95,180)
Reversal of special reserve	-	-	-	(3,852)	3,852	-	-	-	-	-
Conversion of convertible bonds	50,060	42,843	-	-	-	-	-	92,903	-	92,903
Balance at December 31, 2021	843,228	242,866	134,186	37,392	230,057	401,635	(42,128)	1,445,601	333,895	1,779,496
Net Income	-	-	-	-	170,267	170,267	-	170,267	46,699	216,966
Other Comprehensive Income (loss)	-	-	-	-	4,034	4,034	3,280	7,314	1,209	8,523
Total Comprehensive Income (loss)	-	-	-	-	174,301	174,301	3,280	177,581	47,908	225,489
Appropriation and Distribution of Earnings :										
Legal Reserve	-	-	11,124	-	(11,124)	-	-	-	-	-
Special Reserve	-	-	-	4,736	(4,736)	-	-	-	-	-
Cash Dividends	-	-	-	-	(92,755)	(92,755)	-	(92,755)	-	(92,755)
Conversion of convertible bonds	6,063	4,912	-	-	-	-	-	10,975	-	10,975
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	5,581	-	-	-	-	-	5,581	(5,581)	-
Adjustments Arising from Changes in Percentage of Ownership in Subsidiaries	-	1,348	-	-	-	-	-	1,348	1,284	2,632
Share-based payments	-	4,354	-	-	-	-	-	4,354	-	4,354
Increase/(Decrease) in non-controlling interests	-	-	-	-	-	-	-	-	14,304	14,304
Balance at December 31, 2022	\$ 849,291	259,061	145,310	42,128	295,743	483,181	(38,848)	1,552,685	391,810	1,944,495

(See accompanying notes to consolidated financial statements)

Balance at January 1, 2021

Net Income

Other Comprehensive Income (loss)

Total Comprehensive Income (loss)

Appropriation and Distribution of Earnings :

Legal Reserve

Cash Dividends

Reversal of special reserve

Conversion of convertible bonds

Balance at December 31, 2021

Net Income

Other Comprehensive Income (loss)

Total Comprehensive Income (loss)

Appropriation and Distribution of Earnings :

Legal Reserve

Special Reserve

Cash Dividends

Conversion of convertible bonds

Difference between consideration and carrying amount of subsidiaries acquired or disposed

Adjustments Arising from Changes in Percentage of Ownership in Subsidiaries

Share-based payments

Increase/(Decrease) in non-controlling interests

Balance at December 31, 2022

優盛醫學科技股份有限公司及子公司

合併現金流量表

民國一十一年及一十年一月一日至十二月三十一日

單位:新台幣千元

	111年度	110年度
營業活動之現金流量：		
本期稅前淨利	\$ 273,300	159,513
調整項目：		
收益費損項目		
折舊費用	276,394	237,622
攤銷費用	7,331	6,799
預期信用減損損失	1,551	2,114
透過損益按公允價值衡量金融資產及負債之淨利益	(2,131)	(1,843)
利息費用	22,981	19,830
利息收入	(3,182)	(4,049)
股份基礎給付酬勞成本	6,986	-
處分及報廢不動產、廠房及設備損失	7,215	2,247
非金融資產減損損失	3,679	-
租約修改利益	(5)	(103)
收益費損項目合計	320,819	262,617
與營業活動相關之資產／負債變動數：		
與營業活動相關之資產之淨變動：		
強制透過損益按公允價值衡量之金融資產減少	4,504	214,519
應收票據減少	1,992	16
應收帳款增加	(37,080)	(61,329)
其他應收款增加	(2,033)	(18,283)
存貨增加	(108,797)	(71,092)
預付款項增加	(6,101)	(13,381)
其他流動資產(增加)減少	(554)	5,678
與營業活動相關之資產之淨變動合計	(148,069)	56,128
與營業活動相關之負債之淨變動：		
合約負債減少	(9,650)	(22,736)
應付票據(減少)增加	(3,955)	1,990
應付帳款增加	25,524	115,333
應付帳款－關係人增加	291	12,163
其他應付款增加	3,441	16,779
負債準備及員工福利準備增加	1,609	2,393
預收款項減少	-	(29)
退款負債及其他流動負債增加(減少)	2,878	(651)
淨確定福利負債減少	(1,898)	(1,892)
與營業活動相關之負債之淨變動合計	18,240	123,350
與營業活動相關之資產及負債之淨變動合計	(129,829)	179,478
調整項目合計	190,990	442,095
營運產生之現金流入	464,290	601,608
支付之所得稅	(30,084)	(26,181)
營業活動之淨現金流入	434,206	575,427

優盛醫學科技股份有限公司及子公司

合併現金流量表(續)

民國一十一年及一十年一月一日至十二月三十一日

單位:新台幣千元

	111年度	110年度
投資活動之現金流量：		
取得不動產、廠房及設備	(132,234)	(343,455)
處分不動產、廠房及設備	1	838
取得無形資產	(611)	(5,654)
其他非流動資產增加	(5,712)	(2,761)
預付設備款增加	(1,817)	(720)
收取之利息	3,170	4,061
投資活動之淨現金流出	(137,203)	(347,691)
籌資活動之現金流量：		
短期借款增加	306,744	76,551
短期借款減少	(311,152)	(92,500)
舉借長期借款	13,296	156,013
償還長期借款	(104,262)	(5,571)
租賃本金償還	(201,681)	(172,485)
其他非流動負債增加	2,181	970
發放現金股利	(92,755)	(95,180)
支付之利息	(22,893)	(18,398)
非控制權益變動	14,304	-
籌資活動之淨現金流出	(396,218)	(150,600)
匯率變動對現金及約當現金之影響	1,470	(5,906)
本期現金及約當現金(減少)增加數	(97,745)	71,230
期初現金及約當現金餘額	608,455	537,225
期末現金及約當現金餘額	\$ 510,710	608,455

董事長：劉志平



(請詳閱後附合併財務報告附註)

經理人：劉志平



會計主管：林尚弘



Rossmax International Ltd. and Subsidiaries

Consolidated Statements of Cash Flows

December 31, 2022 and 2021

(Expressed in Thousands of New Taiwan Dollars)

	2022	2021
Cash Flows from Operating Activities :		
Profit Before Income Tax	\$ 273,300	159,513
Adjustments for :		
Adjustments to reconcile profit and loss		
Depreciation	276,394	237,622
Amortization	7,331	6,799
Expected credit loss recognized (Gain on reversal of impairment loss)	1,551	2,114
(Gain) Loss on Financial Assets or Liabilities at Fair Value	(2,131)	(1,843)
through Profit or Loss, Net		
Interest Expenses	22,981	19,830
Interest Income	(3,182)	(4,049)
Share-based payments	6,986	-
Loss (gain) on disposal of property, plant and equipment	7,215	2,247
Impairment loss on non-financial assets	3,679	-
Gain on Lease Modification	(5)	(103)
Total Adjustments to Reconcile Profit and Loss	320,819	262,617
Changes in Operating Assets and Liabilities :		
Changes in Operating Assets :		
Increase in Financial Asset at Fair Value through Profit or Loss	4,504	214,519
Decrease (Increase) in Notes Receivable	1,992	16
Decrease (Increase) in Accounts Receivable	(37,080)	(61,329)
Decrease (Increase) in Other Receivables	(2,033)	(18,283)
Decrease (Increase) in Inventories	(108,797)	(71,092)
Decrease (Increase) in Prepayments	(6,101)	(13,381)
Decrease (Increase) in Other Current Assets	(554)	5,678
Total Changes in Operating Assets	(148,069)	56,128
Changes in Operating Liabilities :		
Increase (Decrease) in Current Contract Liabilities	(9,650)	(22,736)
Increase (Decrease) in Notes Payable	(3,955)	1,990
Increase (Decrease) in Accounts Payable	25,524	115,333
Increase (Decrease) in Accounts Payable from Related Parties	291	12,163
Increase (Decrease) in Other Receivables	3,441	16,779
Increase (Decrease) in Liability and Employee Benefits Reserve	1,609	2,393
Decrease in Advance Receipts	-	(29)
Increase (Decrease) in Refund Liabilities and Other Current Liabilities	2,878	(651)
Decrease in Net Defined Benefit Liabilities	(1,898)	(1,892)
Total Changes in Operating Liabilities	18,240	123,350
Total Changes in Operating Assets and Liabilities	(129,829)	179,478
Total Adjustments	190,990	442,095
Cash Used in by Operating Activities	464,290	601,608
Income Taxes Paid	(30,084)	(26,181)
Net Cash Generated by Operating Activities	434,206	575,427

Rossmax International Ltd. and Subsidiaries
Consolidated Statements of Cash Flows
December 31, 2022 and 2021
(Expressed in Thousands of New Taiwan Dollars)

	2022	2021
Cash Flows from Investing Activities :		
Acquisition Investments Accounted for Using Equity Method	(132,234)	(343,455)
Proceeds from Investments Accounted for Using Equity Method	1	838
Acquisition Intangible Assets	(611)	(5,654)
Decrease (Increase) in Other Receivables from Related Parties	(5,712)	(2,761)
Increase in Prepayments For Business Facilities	(1,817)	(720)
Interest Received	3,170	4,061
Cash Flows Used in from Investing Activities	<u>(137,203)</u>	<u>(347,691)</u>
Cash Flows from Financing Activities :		
Increase in Short-term Borrowings	306,744	76,551
Decrease in Short-term Borrowings	(311,152)	(92,500)
Issuance of long-term loans	13,296	156,013
Repayments of long-term loans	(104,262)	(5,571)
Payments of Lease Liabilities	(201,681)	(172,485)
Decrease in Other Non-Liabilities	2,181	970
Cash dividends paid	(92,755)	(95,180)
Interest Paid	(22,893)	(18,398)
Changes in Non-Controlling Interests	14,304	-
Net Cash Flows Used in Financing Activities	<u>(396,218)</u>	<u>(150,600)</u>
Effect of Exchange Rate Changes on Cash and Cash Equivalents	1,470	(5,906)
Increase (Decrease) in Cash and Cash Equivalents	(97,745)	71,230
Cash and Cash Equivalents, Beginning of Period	608,455	537,225
Cash and Cash Equivalents, End of Period	<u>\$ 510,710</u>	<u>608,455</u>

(See accompanying notes to consolidated financial statements)

附錄八

優盛醫學科技股份有限公司



盈餘分配表		
項目	金額	
	小計	合計
期初未分配盈餘		121,442,983
加：迴轉權益減項特別盈餘公積	3,279,377	
加：採用權益法認列之子公司、關聯企業及合資之其他綜合損益份額	1,531,528	
加：確定福利計畫之再衡量數本期變動數	2,502,559	7,313,464
調整後期初未分配盈餘		128,756,447
加：一百一十一年度稅後淨利	170,266,683	
減：提列 10%法定盈餘公積	(17,430,077)	152,836,606
可供分配盈餘		281,593,053
分配項目：		
股東紅利—現金(1.2 元/股)	(101,914,974)	
股東紅利—股票(0 元/股)	0	(101,914,974)
期末未分配盈餘		179,678,079

董事長：劉志平



經理人：劉志平



會計主管：林尚弘



Annex 8

Rossmax International Ltd

Earnings Distribution Proposal		
Items	Amount	
	Subtotal	Total
Unappropriated retained earnings of previous		121,442,983
Add : Reversal of Special reserve-reduction of shareholders' equity	3,279,377	
Add : Shares of other comprehensive profits and losses of subsidiaries, affiliates and joint ventures recognized by the equity method	1,531,528	
Add : Adjustments to remeasurement on the net defined benefit liability	2,502,559	7,313,464
Adjusted Unappropriated retained earnings		128,756,447
Add : Net income of 2022	170,266,683	
Less : 10% provision as legal reserve	(17,430,077)	152,836,606
Retained earnings available for distribution		281,593,053
Allocation :		
Cash Dividends to Shareholders (Cash Dividend NT\$1.2 per share)	(101,914,974)	
Stock Dividends to Shareholders (Stock Dividend NT\$0 per share)	0	(101,914,974)
Unappropriated retained earnings		179,678,079

Chariman: J.P. Liu

CEO: J.P. Liu

Accounting Manager: James Lin

附錄九

優盛醫學科技股份有限公司
背書保證作業辦法修正條文對照表

修正後條文	修正前條文	說明
<p>第七條 背書保證限額</p> <p>本公司背書保證責任總額及對單一企業背書限額規定如下：</p> <p>一、本公司對外背書保證總額以不超過本公司最近期財務報表淨值百分之百為限。</p> <p>二、對單一企業背書保證額度以不超過本公司最近期財務報表淨值百分之五十為限，但本公司直接及間接持有表決權股份百分之百之國外公司間背書保證額度，不受此限。</p> <p>三、本公司及子公司整體得為背書保證之總額不得超過本公司最近期合併財務報表淨值之百分之百，及對單一企業背書保證之金額不得超過本公司最近期合併財務報表淨值之百分之五十。但本公司直接及間接持有表決權股份百分之百之國外公司間背書保證額度，不受此限。</p> <p>四、與本公司有業務往來之公司，對單一企業背書保證額度以不超過雙方間前一年度或當年度業務往來金額為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。</p> <p>五、本公司及子公司整體得為背書保證之總額達本公司最近期財務報表淨值百分之五十以上者，應於股東會說明其必要性及合理性。</p>	<p>第七條 背書保證限額</p> <p>本公司背書保證責任總額及對單一企業背書限額規定如下：</p> <p>一、本公司對外背書保證總額以不超過本公司最近期財務報表淨值百分之百為限。</p> <p>二、對單一企業背書保證額度以不超過本公司最近期財務報表淨值百分之五十為限，但對單一子公司背書保證額度及本公司直接及間接持有表決權股份百分之百之國外公司間背書保證額度，不受此限。</p> <p>三、本公司及子公司整體得為背書保證之總額不得超過本公司最近期合併財務報表淨值之百分之百，及對單一企業背書保證之金額不得超過本公司最近期合併財務報表淨值之百分之五十。但對單一子公司背書保證額度及本公司直接及間接持有表決權股份百分之百之國外公司間背書保證額度，不受此限。</p> <p>四、與本公司有業務往來之公司，對單一企業背書保證額度以不超過雙方間前一年度或當年度業務往來金額為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。</p> <p>五、本公司及子公司整體得為背書保證之總額達本公司最近期財務報表淨值百分之五十以上者，應於股東會說明其必要性及合理性。</p>	<p>因應公司實際作業需求修訂。</p>

Annex 9

Rossmax International Ltd
Comparison Table of Amendments to the Endorsement Guarantee Operation
Method

Before Reviced	After Reviced	Revise Reason
<p>Article 8 Endorsement Guarantee Limit The company's total endorsement guarantee liability and the endorsement limit for a single enterprise are stipulated as follows:</p> <ol style="list-style-type: none"> 1. The total amount of the company's external endorsement guarantee shall not exceed 100% of the company's latest financial statement net value. 2. The amount of endorsement guarantee for a single enterprise shall not exceed 50% of the net value of the company's latest financial statements, but foreign companies that directly or indirectly hold 100% of the voting shares of the company The amount of endorsement guarantee is not subject to this limitation. 3. The total amount of endorsements and guarantees by the company and its subsidiaries as a whole shall not exceed 100% of the net value of the company's latest consolidated financial statements, and the amount of endorsements for a single enterprise shall not exceed 5% of the net value of the company's latest consolidated financial statements ten. However, the endorsement guarantee limit between foreign companies in which the company directly and indirectly holds 100% of the voting shares are not subject to this limitation. 4. For companies that have business dealings with this company, the amount of endorsement guarantee for a single enterprise shall not exceed the amount 	<p>Article 8 Endorsement Guarantee Limit The company's total endorsement guarantee liability and the endorsement limit for a single enterprise are stipulated as follows:</p> <ol style="list-style-type: none"> 1. The total amount of the company's external endorsement guarantee shall not exceed 100% of the company's latest financial statement net value. 2. The amount of endorsement guarantee for a single enterprise shall not exceed 50% of the net value of the company's latest financial statements, but <u>the amount of endorsement guarantee for a single subsidiary company and</u> foreign companies that directly or indirectly hold 100% of the voting shares of the company The amount of endorsement guarantee is not subject to this limitation. 3. The total amount of endorsements and guarantees by the company and its subsidiaries as a whole shall not exceed 100% of the net value of the company's latest consolidated financial statements, and the amount of endorsements for a single enterprise shall not exceed 5% of the net value of the company's latest consolidated financial statements ten. However, <u>the endorsement guarantee limit for a single subsidiary and</u> the endorsement guarantee limit between foreign companies in which the company directly and indirectly holds 100% of the voting shares are not subject to this limitation. 4. For companies that have business dealings with this company, the amount of endorsement guarantee for a single enterprise shall not exceed the 	<p>Revise according to the actual operation needs of the company.</p>

Before Reviced	After Reviced	Revice Reason
<p>of business transactions between the two parties in the previous year or the current year. The so-called business transaction amount refers to the purchase or sale amount between the two parties, whichever is higher.</p> <p>5. If the total amount of endorsement guaranteed by the company and its subsidiaries amounts to more than 50% of the net value of the company's most recent financial statement, the necessity and rationality thereof shall be explained at the shareholders' meeting.</p>	<p>amount of business transactions between the two parties in the previous year or the current year. The so-called business transaction amount refers to the purchase or sale amount between the two parties, whichever is higher.</p> <p>5. If the total amount of endorsement guaranteed by the company and its subsidiaries amounts to more than 50% of the net value of the company's most recent financial statement, the necessity and rationality thereof shall be explained at the shareholders' meeting.</p>	

附錄十

優盛醫學科技股份有限公司
取得或處分資產處理程序修正條文對照表

修正條文	現行條文	說明
<p>第十二條 取得或處分衍生性商品之處理程序 (前略) (4)衍生性商品核決權限 (前略) 4.契約總額及損失上限之訂定 (1) 契約總額 A. 避險性交易額度 財務部門應掌握公司整體部位，以規避交易風險，避險性交易金額以不超過公司整體淨部位為限。</p> <p>B. 交易性目的與其他特定用途交易 基於對市場變化狀況之預測，財務部得依需要擬定策略，提報總經理、董事長核准後方可進行之。</p> <p>(2) 損失上限之訂定 A. 從事衍生性商品須設定停損點。停損點之設定，以不超過交易契約金額之百分之十為上限，如損失金額超過交易金額百分之十時，需即刻呈報總經理，並向董事會報告，商議必要之因應措施。</p> <p>B. 每筆契約損失金額以不超過美金貳萬元或交易台約金額百分之五並以低之金額為損失上限。</p> <p>C. 當年度全部契約交易淨損失總額不得超過公司淨值的百分之一。</p> <p>D. 但為配合業務之發展,因應市場之變化等因素致損失超過上限時,應將其相關資料彙總，呈報董事會。</p> <p>(後略)</p>	<p>第十二條 取得或處分衍生性商品之處理程序 (前略) (4)衍生性商品核決權限 (前略) 4. 契約總額及損失上限之訂定 (1) 契約總額 A. 避險性交易額度 財務部門應掌握公司整體部位，以規避交易風險，避險性交易金額以不超過公司整體淨部位為限，<u>如超出者應呈報總經理核准之。</u></p> <p>B. 交易性目的與其他特定用途交易 基於對市場變化狀況之預測，財務部得依需要擬定策略，提報總經理、董事長核准後方可進行之。</p> <p>(2) 損失上限之訂定 A. 從事衍生性商品須設定停損點。停損點之設定，以不超過交易契約金額之百分之十為上限，如損失金額超過交易金額百分之十時，需即刻呈報總經理，並向董事會報告，商議必要之因應措施。</p> <p>B. 每筆契約損失金額以不超過美金貳萬元或交易台約金額百分之五並以低之金額為損失上限。</p> <p>C. 當年度全部契約交易淨損失總額不得超過公司淨值的百分之一。</p> <p>D. 但為配合業務之發展,因應市場之變化等因素致損失超過上限時,應將其相關資料彙總，呈報董事會。</p> <p>(後略)</p>	<p>因應公司實際作業需求修訂</p>

Annex 10

Rossmax International Ltd

Checklist of Amendments to the Acquisition or Disposal of Assets Handling Procedures

before Revised	After Revised	Revise Reason
<p>Article 12 Procedures for acquiring or disposing of derivative products (previously omitted)</p> <p>(4) Judgment authority for derivative commodities (previously omitted)</p> <p>4. Determination of the total amount of the contract and the upper limit of losses</p> <p>(1) Total amount of the contract</p> <p>A. Hedging transaction quota</p> <p>The financial department should grasp the overall position of the company to avoid transaction risks. The amount of risk-avoiding transactions should not exceed the overall net position of the company.</p> <p>B. Transactional Purposes and Other Specific Purpose Transactions</p> <p>Based on the forecast of market changes, the finance department may formulate strategies as needed, and submit them to the general manager and chairman for approval before proceeding.</p> <p>(2) Determination of the upper limit of losses</p> <p>A. When engaging in derivative products, a stop loss point must be set. The setting of the stop loss point shall not exceed 10% of the transaction contract amount as the upper limit. If the loss amount exceeds 10% of the transaction amount, it shall be reported to the general</p>	<p>Article 12 Procedures for acquiring or disposing of derivative products (previously omitted)</p> <p>(4) Judgment authority for derivative commodities (previously omitted)</p> <p>4. Determination of the total amount of the contract and the upper limit of losses</p> <p>(1) Total amount of the contract</p> <p>A. Hedging transaction quota</p> <p>The financial department should grasp the overall position of the company to avoid transaction risks. The amount of risk-avoiding transactions should not exceed the overall net position of the company. <u>If it exceeds, it should be reported to the general manager for approval.</u></p> <p>B. Transactional Purposes and Other Specific Purpose Transactions</p> <p>Based on the forecast of market changes, the finance department may formulate strategies as needed, and submit them to the general manager and chairman for approval before proceeding.</p> <p>(2) Determination of the upper limit of losses</p> <p>A. When engaging in derivative products, a stop loss point must be set. The setting of the stop loss point shall not exceed 10% of the transaction contract amount as the upper limit. If the loss amount exceeds 10% of the transaction amount, it shall be reported to the general</p>	<p>Revise according to the actual operation needs of the company.</p>

before Reviced	After Reviced	Revice Reason
<p>manager immediately and reported to the board of directors to discuss necessary countermeasures.</p> <p>B. The amount of loss for each contract shall not exceed US\$20,000 or 5% of the approximate amount at the trading desk, whichever is lower shall be the upper limit of loss.</p> <p>C. The total net loss of all contract transactions in the current year shall not exceed 1% of the company's net worth.</p> <p>D. However, in order to cooperate with the development of the business, when the loss exceeds the upper limit due to market changes and other factors, the relevant information should be summarized and reported to the board of directors.</p> <p>(later omitted)</p>	<p>manager immediately and reported to the board of directors to discuss necessary countermeasures.</p> <p>B. The amount of loss for each contract shall not exceed US\$20,000 or 5% of the approximate amount at the trading desk, whichever is lower shall be the upper limit of loss.</p> <p>C. The total net loss of all contract transactions in the current year shall not exceed 1% of the company's net worth.</p> <p>D. However, in order to cooperate with the development of the business, when the loss exceeds the upper limit due to market changes and other factors, the relevant information should be summarized and reported to the board of directors.</p> <p>(later omitted)</p>	

附錄十一

優盛醫學科技股份有限公司
董事選舉辦法

- 第一條 為公平、公正、公開選任董事，爰依「上市上櫃公司治理實務守則」第二十一條及第四十一條規定訂定本程序。
- 第二條 本公司董事、獨立董事之選舉、改選及補選，除法令或章程另有規定者外，應依本辦法之規定辦理。
- 第三條 本公司董事之選任，應考量董事會之整體配置。董事會成員應普遍具備執行職務所必須之知識、技能及素養，其整體應具備之能力如下：
- 一、營運判斷能力。
 - 二、會計及財務分析能力。
 - 三、經營管理能力。
 - 四、危機處理能力。
 - 五、產業知識。
 - 六、國際市場觀。
 - 七、領導能力。
 - 八、決策能力。
- 第四條 (刪除)
- 第五條 本公司之獨立董事應取得下列專業資格條件之一，並具備五年以上工作經驗：
- 一、商務、法務、財務、會計或公司業務所需相關科系之公私立大專院校講師以上。
 - 二、法官、檢察官、律師、會計師或其他與公司業務所需之國家考試及格領有證書之專門職業及技術人員。
 - 三、具有商務、法務、財務、會計或公司業務所需之工作經驗。
- 有下列情事之一者，不得充任獨立董事，其已充任者，當然解任：
- 一、有公司法第三十條各款情事之一。
 - 二、依公司法第二十七條規定以政府、法人或其代表人當選。
 - 三、違反本程序所定獨立董事之資格。
- 第六條 本公司之獨立董事應於選任前二年及任職期間無下列情事之一：
- 一、公司或其關係企業之受僱人。
 - 二、公司或其關係企業之董事、監察人。但如為公司或其母公司、子公司依本法或當地國法令設置之獨立董事者，不在此限。
 - 三、本人及其配偶、未成年子女或以他人名義持有公司已發行股份總額百分之一以上或持股前十名之自然人股東。
 - 四、前三款所列人員之配偶、二親等以內親屬或三親等以內直系血親親屬。
 - 五、直接持有公司已發行股份總額百分之五以上法人股東之董事、監察人或受僱人，或持股前五名法人股東之董事、監察人或受僱人。
 - 六、與公司有財務或業務往來之特定公司或機構之董事（理事）、監察人（監事）、經理人或持股百分之五以上股東。
 - 七、為公司或關係企業提供商務、法務、財務、會計等服務或諮詢之專業人士、獨資、合夥、公司或機構之企業主、合夥人、董事（理事）、監察人（監事）、經理人及其配偶。但薪資報酬委員會委員，不在此限。
- 本公司之獨立董事曾任前項第二款或第六款之公司或關係企業或與公司有財務或業務往來之特定公司或機構之獨立董事而現已解任者，不適用前項於選任前二年之規定。

第一項第六款所稱特定公司或機構，係指與公司具有下列情形之一者：

- 一、持有公司已發行股份總額百分之二十以上，未超過百分之五十。
- 二、他公司及其董事、監察人及持有股份超過股份總額百分之十之股東總計持有該公司已發行股份總額百分之三十以上，且雙方曾有財務或業務上之往來紀錄。前述人員持有之股票，包括其配偶、未成年子女及利用他人名義持有者在內。
- 三、公司之營業收入來自他公司及其集團公司達百分之三十以上。
- 四、公司之主要產品原料（指占總進貨金額百分之三十以上者，且為製造產品所不可缺少之關鍵性原料）或主要商品（指占總營業收入百分之三十以上者），其數量或總進貨金額來自他公司及其集團公司達百分之五十以上。

第一項及前項所稱母公司及集團公司，應依國際財務報導準則第十號之規定認定之。

第七條 本公司之獨立董事兼任其他公開發行公司獨立董事不得逾三家。

第八條 本公司之董事之選舉採用單記名累積選舉法，每一股份有與應選出董事人數相同之選舉權，得集中選舉一人，或分開選舉數人。

本公司之董事選舉，應依公司法第一百九十八條及本公司章程之規定辦理，獨立董事與非獨立董事應一併進行選舉，分別計算當選名額。

第九條 本公司董事之選舉，股東得選擇採行以電子或現場投票方式之一行使其選舉權。

前項股東以電子投票方式行使選舉權者，應於本公司指定之電子投票平台行使之。

第十條 本公司董事依公司章程所定之名額，分別計算獨立、非獨立董事之選舉權，由所得選舉票代表選舉權數較多者分別依次當選，如有二人以上所得權數相同而超過規定名額時，由得權數相同者抽籤決定，未出席者由主席代為抽籤。

第十一條 政府或法人為本公司之股東時，除經主管機關核准者外，不得由其代表人同時當選或擔任本公司之董事，不適用公司法第二十七條第二項規定。

除經主管機關核准者外，本公司董事間應有超過半數之席次，不得具有下列關係之一：

- 一、配偶。
- 二、二親等以內之親屬。

第十二條 本公司董事之當選人不符前條第二項或第三項規定時，其董事間不符規定者，不符規定之董事中所得選票代表選舉權較低者，其當選失其效力。

已充任董事違反前條第二項規定者，準用前項規定當然解任。

第十三條 本公司董事選舉，應依公司法第一百九十二條之一及本公司章程第十三條規定採候選人提名制度，股東應就董事候選人名單中選任之。

公司應於股東會召開前之停止股票過戶日前，公告受理董事候選人提名之期間、董事應選名額、其受理處所及其他必要事項，受理期間不得少於十日。

本公司獨立董事之選任，應符合「公開發行公司獨立董事設置及應遵循事項辦法」第五條、第六條、第七條、第八條以及第九條之規定，並應依據「上市上櫃公司治理實務守則」第二十四條規定辦理。

本公司董事之選舉，均應依照公司法第一百九十二條之一所規定之候選人提名制度程序為之，為審查董事候選人之資格條件、學經歷背景及有無公司法第三十條所列各款情事等事項，不得任意增列其他資格條件之證明文件，並應將審查結果提供股東參考，俾選出適任之董事。

董事會或其他召集權人召集股東會者，對董事被提名人應予審查，除有下列情事

之一者外，應將其列入董事候選人名單：

- 一、提名股東於公告受理期間外提出。
- 二、提名股東於公司依公司法第一百六十五條第二項或第三項停止股票過戶時，持股未達百分之一。
- 三、未檢附前項規定之相關證明文件。

第十四條 本公司董事有下列情事之一者，公司應於最近一次股東會補選之：

- 一、董事因故解任，但董事缺額未達章程所定席次三分之一時。
- 二、獨立董事因故解任，致人數不足章程規定者。

本公司董事有下列情事之一者，公司應自事實發生之日起六十日內，召開股東臨時會補選之：

- 一、董事缺額達章程所定席次三分之一時。
- 二、獨立董事均解任時。

第十五條 經股東會選任為獨立董事者，於任期中如有違反本辦法第五條或第六條之情形致應予解任時，不得變更其身分為非獨立董事。經股東會選任為非獨立董事者，於任期中亦不得逕行轉任為獨立董事。

第十六條 選舉開始前，應由主席指定監票員、計票員各若干人，監票人需具有股東身分，以執行各項有關職務。投票箱由董事會製備之，於投票前由監票員當眾開驗。

第十七條 (刪除)

第十八條 選舉票有下列情事之一者無效：

- 一、除採用電子投票外，未使用有召集權人製備之選票者。
- 二、以空白之選票投入投票箱者。
- 三、字跡模糊無法辨認或經塗改者。
- 四、所填被選舉人與董事候選人名單核對不符者。
- 五、除填分配選舉權數外，夾寫其他文字者。

第十九條 投票完畢後當場開票，開票結果由主席當場宣布董事、獨立董事當選名單。

第二十條 當選之董事、獨立董事由本公司董事會發給當選通知書。

第廿一條 本辦法未規定事項悉依公司法、證券交易法及有關法令規定辦理。

第廿二條 本辦法由股東會通過後施行，修正時亦同。

本辦法經 101 年 6 月 6 日股東會修正通過。

本辦法經 105 年 5 月 31 日股東會修正通過。

本辦法經 106 年 6 月 13 日股東會修正通過。

本辦法經 109 年 5 月 28 日股東會修正通過。

本辦法經 110 年 5 月 28 日股東會修正通過。

Annex 11

Rossmax International Ltd
Director Election Rules

Article 1: For the purpose of fair, impartial, and open selection of directors, this procedure is formulated in accordance with Articles 21 and 41 of the "Code of Practice for Governance of Listed OTC Companies".

Article 2: The election, re-election and by-election of directors and independent directors of the company shall be handled in accordance with the provisions of these Regulations, unless otherwise stipulated by laws or the articles of association.

Article 3: The overall configuration of the board of directors shall be considered in the election of directors of the company. Members of the board of directors should generally have the knowledge, skills and accomplishments necessary to perform their duties, and their overall abilities should be as follows:

1. Operational judgment ability.
2. Accounting and financial analysis skills.
3. Management ability.
4. Crisis handling ability.
5. Industrial knowledge.
6. the international market outlook.
7. leadership.
8. decision-making ability.

Article 4: (deleted)

Article 5: Independent directors of the company shall obtain one of the following professional qualifications and have more than five years of work experience:

1. Lecturers in public and private colleges and universities of business, legal affairs, finance, accounting or related departments required by the company's business superior.
2. Judges, prosecutors, lawyers, accountants, or other professional and technical personnel who have passed the national examinations required by the company's business and obtained certificates.
3. Possess the required work experience in business, legal affairs, finance, accounting or company business.

A person who falls under any of the following circumstances shall not serve as an independent director, and those who have already served as independent directors shall of course be dismissed:

1. Any of the circumstances specified in Article 30 of the Company Law.
2. Elected by the government, legal person or its representative in accordance with Article 27 of the Company Law.
3. Violation of the qualifications of independent directors stipulated in these procedures.

Article 6: The independent directors of the company shall have no one of the following circumstances in the two years before the election and during the term of office:

1. Employees of the company or its affiliated enterprises.
2. Directors and supervisors of the company or its affiliated enterprises. However, this does not apply to those who are independent directors established by the company or its parent company or subsidiary company in accordance with this Act or the laws of the local country.
3. I and my spouse, minor children, or natural person shareholders who hold more than 1% of the company's total issued shares in the name of others or the top ten shareholders.
4. Spouses, relatives within the second degree of kinship, or direct blood relatives within the third degree of kinship of the persons listed in the preceding three paragraphs.
5. Directors, supervisors, or employees of legal person shareholders who directly hold more than 5% of the company's total issued shares, or directors, supervisors, or employees of the top five legal person shareholders.
6. Directors (directors), supervisors (supervisors), managers, or shareholders holding more than 5% of the shares of specific companies or institutions that have financial or business dealings with the company.
7. Professionals, sole proprietorships, partnerships, business owners, partners, directors (council members), supervisors (supervisors), managers of companies or institutions that provide business, legal, financial, accounting and other services or consultations for companies or affiliated companies and their spouse. However, this does not apply to members of the Remuneration Committee.

The company's independent directors who have served as independent directors of companies or affiliated companies listed in Subparagraph 2 or 6 of the preceding paragraph, or specific companies or institutions that have financial or business relations with the company and have been dismissed, the preceding paragraph does not apply to the two years before the election. the regulations.

The specific company or institution referred to in Subparagraph 6 of Paragraph 1 refers to a company that has one of the following circumstances:

1. Holding more than 20 percent and not more than 50 percent of the company's total issued shares.
2. Other companies and their directors, supervisors, and shareholders holding more than 10% of the total shares of the company hold more than 30% of the total issued shares of the company, and the two parties have had financial or business transactions. Stocks held by the aforementioned persons include their spouses, minor children, and those held in the names of others.
3. More than 30% of the company's operating income comes from other companies and their group companies.
4. The company's main product raw materials (referring to those that account for more than 30% of the total purchase amount, and are indispensable for the manufacture of products) or major commodities (referring to those that account for more than 30% of the total operating income), More than 50% of its quantity or total purchase amount

comes from other companies and their group companies.

The parent company and group company referred to in Paragraph 1 and the preceding paragraph shall be identified in accordance with the provisions of International Financial Reporting Standards No. 10.

Article 7: No more than three independent directors of the company may concurrently serve as independent directors of other public offering companies.

Article 8: The election of the directors of the company adopts the single-register cumulative election method. Each share has the same voting rights as the number of directors to be elected. One person may be elected collectively, or several persons may be elected separately.

The election of directors of the company shall be conducted in accordance with Article 198 of the Company Law and the Articles of Association of the company. Independent directors and non-independent directors shall be elected together and the number of elected persons shall be calculated separately.

Article 9: In the election of directors of the company, shareholders may choose to exercise their voting rights by electronic or on-site voting.

Shareholders in the preceding paragraph who exercise their voting rights by electronic voting shall do so on the electronic voting platform designated by the company.

Article 10: The directors of the company shall calculate the voting rights of independent and non-independent directors according to the number of directors stipulated in the company's articles of association. When the quota is exceeded, the lottery will be drawn by those who have the same number of rights, and the chairman will draw lots for those who are not present.

Article 11: When the government or a legal person is a shareholder of this company, unless approved by the competent authority, its representative shall not be elected or serve as a director of this company at the same time, and the provisions of Article 27, Paragraph 2 of the Company Law shall not apply .

Except for those approved by the competent authority, the company's directors shall have more than half of the seats and shall not have any of the following relationships:

1. Spouse.
2. Relatives within the second degree of kinship.

Article 12: When the elected directors of the company do not comply with the provisions of item 2 or item 3 of the preceding article, if the directors do not meet the requirements, and the votes obtained by the directors who do not meet the requirements represent lower voting rights, the election shall be invalid.

Those who have acted as directors in violation of the second paragraph of the preceding article shall be automatically dismissed in accordance with the preceding paragraph.

Article 13: The election of directors of the company shall adopt a candidate nomination system in

accordance with Article 192-1 of the Company Law and Article 13 of the company's articles of association. Shareholders shall elect directors from the list of candidates.

The company shall announce the period for accepting the nomination of director candidates, the number of directors to be elected, the place of acceptance, and other necessary matters before the stockholders' general meeting closes the stock transfer date. The acceptance period shall not be less than ten days.

The selection and appointment of independent directors of the company shall comply with the provisions of Articles 5, 6, 7, 8 and 9 of the "Regulations on the Appointment of Independent Directors of Publicly Issued Companies and Matters to Be Followed", and shall be based on the "IPO Listing According to Article 24 of the Code of Practice on Corporate Governance of Cabinet Companies.

The election of the directors of the company shall be conducted in accordance with the procedures for the nomination system of candidates stipulated in Article 192-1 of the Company Law. The purpose of reviewing the qualifications, educational background, and presence or absence of director candidates in Article 30 of the Company Law Other qualification documents shall not be added arbitrarily for the matters listed in the various subparagraphs of the article, and the review results shall be provided to shareholders for reference so as to select suitable directors.

When the board of directors or other convening right holders convene a shareholders' meeting, the nominees for directors shall be reviewed, and shall be included in the list of candidates for directors unless one of the following circumstances occurs:

1. The nominating shareholder submits the proposal outside the announcement acceptance period.
2. The nominating shareholder holds less than 1% of the company's shares when the company closes the transfer of shares in accordance with Article 165, Paragraph 2 or Paragraph 3 of the Company Law.
3. Failing to submit the relevant supporting documents specified in the preceding paragraph.

Article 14: In case of any of the following circumstances, the company shall elect by-election at the latest shareholders meeting:

1. When the directors are dismissed for some reason, but the vacancy of directors does not reach one-third of the number of seats stipulated in the articles of association.
2. The dismissal of independent directors for any reason, resulting in the number of independent directors falling short of the stipulations in the articles of association.

In the event of any of the following events occurring to the directors of the company, the company shall hold a by-election at an extraordinary general meeting of shareholders within 60 days from the date of occurrence:

1. When the vacancy of directors reaches one-third of the number of seats stipulated in the articles of association.
2. When all independent directors are dismissed.

Article 15: If an independent director elected by the shareholders' meeting violates Article 5 or Article 6 of these Regulations during his term of office and should be dismissed, his status shall not be changed to a non-independent director. Those elected as non-independent

directors by the shareholders' meeting shall not be directly transferred to independent directors during their term of office.

Article 16: Before the election begins, the chairman shall designate a number of scrutineers and counting clerks. The scrutineers must be shareholders to perform various related duties. The ballot boxes are prepared by the board of directors and inspected by the scrutineers in public before voting.

Article 17: (Deleted)

Article 18: Ballot papers are invalid if one of the following circumstances occurs:

1. In addition to electronic voting, ballot papers prepared by persons authorized to convene are not used.
2. Putting blank ballots into the ballot box.
3. The handwriting is illegible or has been altered.
4. The candidates filled in are inconsistent with the list of director candidates.
5. In addition to filling in the number of allocated voting rights, other words are inserted.

Article 19: After the voting is completed, the votes will be counted on the spot, and the chairman will announce the list of elected directors and independent directors on the spot.

Article 20: The elected directors and independent directors shall be notified of their election by the board of directors of the company.

Article 21: Matters not stipulated in these regulations shall be handled in accordance with the Company Law, Securities Exchange Law and relevant laws and regulations.

Article 22: These measures shall come into force after being passed by the shareholders' meeting, and the same shall apply when amended.

This method was amended and approved by the shareholders meeting on June 6, 2012.

This method was amended and approved by the shareholders meeting on May 31, 2016.

This method was amended and approved by the shareholders meeting on June 13, 2017.

This method was amended and approved by the shareholders meeting on May 28, 2020.

This method was revised and approved by the shareholders meeting on May 28, 2021.

附錄十二

優盛醫學科技股份有限公司

股東會議事規則

第一條、本公司股東會議事規則依上市上櫃公司治理實務守則第五條、第六條規定訂定之。
本公司股東會之議事規則，除法令或章程另有規定者外，應依本規則之規定。

第二條、本公司股東會除法令另有規定外，由董事會召集之。

本公司股東會召開方式之變更應經董事會決議，並最遲於股東會開會通知書寄發前為之。

本公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。但本公司於最近會計年度終了日實收資本額達新臺幣一百億元以上或最近會計年度召開股東常會其股東名簿記載之外資及陸資持股比例合計達百分之三十以上者，應於股東常會開會三十日前完成前開電子檔案之傳送。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於公司及其股務代理機構。

前項之議事手冊及會議補充資料，本公司於股東會開會當日應依下列方式提供股東參閱：

一、召開實體股東會時，應於股東會現場發放。

二、召開視訊輔助股東會時，應於股東會現場發放，並以電子檔案傳送至視訊會議平台。

三、召開視訊股東會時，應以電子檔案傳送至視訊會議平台。

通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。

選任或解任董事、獨立董事、變更章程、減資、申請停止公開發行、董事競業許可、盈餘轉增資、公積轉增資、公司解散、合併、分割或公司法第一百八十五條第一項各款之事項、證券交易法第二十六條之一、第四十三條之六、發行人募集與發行有價證券處理準則第五十六條之一及第六十條之二之事項，應在召集事由中列舉並說明其主要內容，不得以臨時動議提出。

股東會召集事由已載明全面改選董事、獨立董事，並載明就任日期，該次股東會改選完成後，同次會議不得再以臨時動議或其他方式變更其就任日期。

持有已發行股份總數百分之一以上股份之股東，得向本公司提出股東常會議案，以一項為限，提案超過一項者，均不列入議案。另股東所提議案有公司法第一百七十二條之一第四項各款情形之一，董事會得不列為議案。

股東得提出為敦促公司增進公共利益或善盡社會責任之建議性提案，程序上應依公司法第一百七十二條之一之相關規定以一項為限，提案超過一項者，均不列入議案。

公司應於股東常會召開前之停止股票過戶日前，公告受理股東之提案、書面或電子受理方式、受理處所及受理期間；其受理期間不得少於十日。

股東所提議案以三百字為限，超過三百字者，該提案不予列入議案；提案股東應親自或委託他人出席股東常會，並參與該項議案討論。

公司應於股東會召集通知日前，將處理結果通知提案股東，並將合於本條規定之議案列於開會通知。對於未列入議案之股東提案，董事會應於股東會說明未列入之理由。

股東召開之地點，應於本公司所在地或便利股東出席且適合股東會召開之地點為之，會議開始時間不得早於上午九時或晚於下午三時。召開之地點及時間，應充分考量獨立董事之意見。

本公司召開視訊股東會時，不受前項召開地點之限制。

第三條、受理股東、徵求人、受託代理人（以下簡稱股東）報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之一；股東會視訊會議應於會議開始前三十分鐘，於股東會視訊會議平台受理報到，完成報到之股東，視為親自出席股東會。

股東應憑出席證、出席簽到卡或其他出席證件出席股東會，本公司對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。

本公司應設簽名簿供出席股東簽到，或由出席股東繳交簽到卡以代簽到。

本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東，有選舉董事、獨立董事者，應另附選舉票。

股東會以視訊會議召開者，股東欲以視訊方式出席者，應於股東會開會二日前，向本公司登記。

股東會以視訊會議召開者，本公司至少應於會議開始前三十分鐘，將議事手冊、年報及其他相關資料上傳至股東會視訊會議平台，並持續揭露至會議結束。

第三條之一、本公司召開股東會視訊會議，應於股東會召集通知載明下列事項：

一、股東參與視訊會議及行使權利方法。

二、因天災、事變或其他不可抗力情事致視訊會議平台或以視訊方式參與發生障礙之處理方式，至少包括下列事項：

(一) 發生前開障礙持續無法排除致須延期或續行會議之時間，及如須延期或續行集會時之日期。

(二) 未登記以視訊參與原股東會之股東不得參與延期或續行會議。

(三) 召開視訊輔助股東會，如無法續行視訊會議，經扣除以視訊方式參與股東會之出席股數，出席股份總數達股東會開會之法定定額，股東會應繼續進行，以視訊方式參與股東，其出席股數應計入出席之股東股份總數，就該次股東會全部議案，視為棄權。

(四) 遇有全部議案已宣布結果，而未進行臨時動議之情形，其處理方式。

三、召開視訊股東會，並應載明對以視訊方式參與股東會有困難之股東所提供之

適當替代措施。

第四條、出席股數依繳交之簽到卡及視訊會議平台報到股數加計以書面或電子方式行使表決權之股數計算之。

第五條、股東因故不能出席股東會時，得依公司法第一七七條及行政院金融監督管理委員會頒佈公開發行公司出席股東會使用委託書規則規定出具委託書委託代理人出席。股東得於每次股東會，出具本公司印發之委託書，載明授權範圍，委託代理人，出席股東會。

一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司，委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。

委託書送達本公司後，股東欲親自出席股東會或欲以書面或電子方式行使表決權者，應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。

委託書送達本公司後，股東欲以視訊方式出席股東會，應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。

第六條、股東會之主席除公司法另有規定外，以董事長為主席，遇董事長請假或因故不能行使職權時，由董事長指定董事一人代理之，未指定時，由董事互推一人代理之。前項主席係由常務董事或董事代理者，以任職六個月以上，並瞭解公司財務業務狀況之常務董事或董事擔任之。主席如為法人董事之代表人者，亦同。

第七條、公司得指派所委任之律師、會計師或相關人員列席股東會，辦理股東會之會務人員，應佩帶識別證或臂章。

第八條、公司應將股東會之開會過程全程錄音或錄影，並至少保存一年。但保存期限期滿前，經股東依公司法一八九條提起訴訟者，應保存至訴訟終結為止。

股東會以視訊會議召開者，本公司應對股東之註冊、登記、報到、提問、投票及公司計票結果等資料進行記錄保存，並對視訊會議全程連續不間斷錄音及錄影。

前項資料及錄音錄影，本公司應於存續期間妥善保存，並將錄音錄影提供受託辦理視訊會議事務者保存。

股東會以視訊會議召開者，本公司宜對視訊會議平台後台操作介面進行錄音錄影。

第九條、已屆開會時間，有代表已發行股份總數過半數股東出席時，主席應即宣佈開會，如已逾開會時間，出席代表股權仍不足法定數額時，主席得宣佈延後開會，延後次數以兩次為限，延後時間合計不得超過一小時。延後二次仍不足有代表已發行股份總數三分之一以上股東出席時，由主席宣布流會；股東會以視訊會議召開者，本公司另應於股東會視訊會議平台公告流會。

前項延後兩次仍未達法定數額而有代表已發行股份總數三分之一以上股東出席時得依公司法第一百七十五條之規定為假決議，並將假決議通知各股東於一個月內

再行召集股東會；股東會以視訊會議召開者，股東欲以視訊方式出席者，應依第三條向本公司重行登記。

於當次會議未結束前如出席股東所代表之股份已達法定數額時，主席得將作成之假決議依公司法 174 條規定重新提請股東會表決。

第十條、股東會如由董事會召集者，其議程由董事會訂定之，會議應依排定之議程進行，非經股東會決議不得變更之。

股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。

前兩項排定之議程於議事（含臨時動議）未終結前非經決議主席不得逕行宣佈散會。會議散會後，股東不得另推選主席於原址或另覓場所續行開會。股東會開會時，主席違反議事規則，宣布散會者，得以出席股東表決權過半數之同意推選一人擔任主席繼續開會。

第十一條、出席股東發言前，須先填具發言條載明發言要旨。股東戶號及戶名，由主席定其發言順序。出席股東僅提發言條而未發言者，視為未發言。發言內容與發言條記載不符者，以發言內容為準。出席股東發言時其他股東除經徵得主席及發言股東同意外，不得發言干擾，違反者主席應予制止。

第十二條、同一議案每一股東發言，非經主席之同意不得超過兩次，每次不得超過五分鐘。股東發言違反前項規定或超出議題範圍者，主席得制止其發言。

第十三條、政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時該法人僅得指派一人代表出席。法人股東指派兩人以上之代表出席股東會時，同一議案僅得推由一人發言。

第十四條、出席股東發言後，主席得親自或指定相關人員答覆。

股東會以視訊會議召開者，以視訊方式參與之股東，得於主席宣布開會後，至宣布散會前，於股東會視訊會議平台以文字方式提問，每一議案提問次數不得超過兩次，每次以二百字為限，不適用第十一條至第十三條規定。

前項提問未違反規定或未超出議案範圍者，宜將該提問揭露於股東會視訊會議平台，以為周知。

第十五條、主席對於議案之討論，認為已達可付表決之程度時，得宣佈停止討論，提付表決。

第十六條、議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。

股東會表決或選舉議案之計票作業應於股東會場內公開處為之，且應於計票完成後，當場宣布表決結果，包含統計之權數，並做成記錄。

股東會有選舉董事時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事之名單與其當選權數。第十七條、會議進行中，主席得酌定時間宣佈休息。發生不可抗拒之情事時，主席得裁定暫時停止會議，並視情況宣布續行開會之時間。股東會排定之議程於議事（含臨時動議）未終結前，開會之場地屆時未能繼續使用，得由股東會決議另覓場地繼續開會。

股東會得依公司法第一百八十二條之規定，決議在五日内延期或續行集會。

第十七條、議案之表決，除公司法及公司章程另有規定外，以出席股東表決權過半數之同意通過之，表決時，應由主席或其指定人員宣佈出席股東之表決權總數後，由股東逐案進行投票表決，並於股東會召開後當日，將股東同意、反對及棄權之結果輸入公開資訊觀測站。

本公司召開股東會視訊會議，以視訊方式參與之股東，於主席宣布開會後，應透過視訊會議平台進行各項議案表決及選舉議案之投票，並應於主席宣布投票結束前完成，逾時者視為棄權。

股東會以視訊會議召開者，應於主席宣布投票結束後，為一次性計票，並宣布表決及選舉結果。

本公司召開視訊輔助股東會時，已依第三條規定登記以視訊方式出席股東會之股東，欲親自出席實體股東會者，應於股東會開會二日前，以與登記相同之方式撤銷登記；逾期撤銷者，僅得以視訊方式出席股東會。

以書面或電子方式行使表決權，未撤銷其意思表示，並以視訊方式參與股東會者，除臨時動議外，不得再就原議案行使表決權或對原議案提出修正或對原議案之修正行使表決權。

第十八條、同一議案有修正案或替代案時，由主席併同原案定其表決之順序，如其中一案已獲通過時，其他議案即視為否決，勿庸再行表決。

第十九條、主席得指揮糾察員或（保全人員）協助維持會場秩序，糾察員或保全人員在場協助維持秩序時，應佩戴糾察員字樣臂章。會場備有擴音設備者，股東非以本公司配置之設備發言時，主席得制止之。

股東違反議事規則不服從主席糾正，妨礙會議之進行經制止不從者，得由主席指揮糾察員或保全人員請其離開會場。

第二十條、本公司股東除有公司法第一七九條規定無表決權之情形外，每股有一表決權。對無表決權股東之股份數，不算入已發行股份之總數。

本公司召開股東會時，應採行以電子方式並得採行以書面方式行使其表決權；其以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。以書面或電子方式行使表決權之股東，視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正，視為棄權，故本公司宜避免提出臨時動議及原議案之修正。前項以書面或電子方式行使表決權者，其意思表示應於股東會開會二日前送達公司，意思表示有重複時，以最先送達者為準。但聲明撤銷前意思表示者，不在此限。

股東以書面或電子方式行使表決權後，如欲親自或以視訊方式出席股東會者，應於股東會開會二日前以與行使表決權相同之方式撤銷前項行使表決權之意思表示；逾期撤銷者，以書面或電子方式行使之表決權為準。如以書面或電子方式行使表決權並以委託書委託代理人出席股東會者，以委託代理人出席行使之表決權為準。

議案之表決，除公司法及本公司章程另有規定外，以出席股東表決權過半數之同意通過之。表決時，應逐案由主席或其指定人員宣佈出席股東之表決權總數後，

由股東逐案進行投票表決，並於股東會召開後當日，將股東同意、反對及棄權之結果輸入公開資訊觀測站。

第二一條、股東對於會議之事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，並不得代理其他股東行使其表決權。前項不得行使表決權之股份數，不算入已出席股東之表決權數。

第二二條、股東會之議決事項，應做成議事錄，由主席簽名或蓋章，並於會後二十日內，將議事錄分發各股東。議事錄之製作及分發，得以電子方式為之。

前項議事錄之分發，得以輸入公開資訊觀測站之公告方式為之。

議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及其結果記載之，在本公司存續期間，應永久保存。

股東會以視訊會議召開者，其議事錄除依前項規定應記載事項外，並應記載股東會之開會起迄時間、會議之召開方式、主席及紀錄之姓名，及因天災、事變或其他不可抗力情事致視訊會議平台或以視訊方式參與發生障礙時之處理方式及處理情形。

本公司召開視訊股東會，除應依前項規定辦理外，並應於議事錄載明，對於以視訊方式參與股東會有困難股東提供之替代措施。

第二十三條、徵求人徵得之股數、受託代理人代理之股數及股東以書面或電子方式出席之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示；股東會以視訊會議召開者，本公司至少應於會議開始前三十分鐘，將前述資料上傳至股東會視訊會議平台，並持續揭露至會議結束。

本公司召開股東會視訊會議，宣布開會時，應將出席股東股份總數，揭露於視訊會議平台。如開會中另有統計出席股東之股份總數及表決權數者，亦同。

股東會決議事項，如有屬法令規定、臺灣證券交易所股份有限公司（財團法人中華民國證券櫃檯買賣中心）規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。

第二十四條、股東會以視訊會議召開者，本公司應於投票結束後，即時將各項議案表決結果及選舉結果，依規定揭露於股東會視訊會議平台，並應於主席宣布散會後，持續揭露至少十五分鐘。

第二十五條、本公司召開視訊股東會時，主席及紀錄人員應在國內之同一地點，主席並應於開會時宣布該地點之地址。

第二十六條、股東會以視訊會議召開者，本公司得於會前提供股東簡易連線測試，並於會前及會議中即時提供相關服務，以協助處理通訊之技術問題。

股東會以視訊會議召開者，主席應於宣布開會時，另行宣布除公開發行股票公司股務處理準則第四十四條之二十四第四項所定無須延期或續行集會情事外，於主席宣布散會前，因天災、事變或其他不可抗力情事，致視訊會議平台或以視訊方式參與發生障礙，持續達三十分鐘以上時，應於五日內延期或續行集會之

日期，不適用公司法第一百八十二條之規定。

發生前項應延期或續行會議，未登記以視訊參與原股東會之股東，不得參與延期或續行會議。

依第二項規定應延期或續行會議，已登記以視訊參與原股東會並完成報到之股東，未參與延期或續行會議者，其於原股東會出席之股數、已行使之表決權及選舉權，應計入延期或續行會議出席股東之股份總數、表決權數及選舉權數。

依第二項規定辦理股東會延期或續行集會時，對已完成投票及計票，並宣布表決結果或董事、獨立董事當選名單之議案，無須重行討論及決議。

本公司召開視訊輔助股東會，發生第二項無法續行視訊會議時，如扣除以視訊方式出席股東會之出席股數後，出席股份總數仍達股東會開會之法定定額者，股東會應繼續進行，無須依第二項規定延期或續行集會。

發生前項應繼續進行會議之情事，以視訊方式參與股東會股東，其出席股數應計入出席股東之股份總數，惟就該次股東會全部議案，視為棄權。

本公司依第二項規定延期或續行集會，應依公開發行股票公司股務處理準則第四十四條之二十第七項所列規定，依原股東會日期及各該條規定辦理相關前置作業。

公開發行公司出席股東會使用委託書規則第十二條後段及第十三條第三項、公開發行股票公司股務處理準則第四十四條之五第二項、第四十四條之十五、第四十四條之十七第一項所定期間，本公司應依第二項規定延期或續行集會之股東會日期辦理。

第二十七條、本公司召開視訊股東會時，應對於以視訊方式出席股東會有困難之股東，提供適當替代措施。

第二十八條、本辦法由股東會通過後施行，修改時亦同。

Annex 12

Rossmax International Ltd. Rules and Procedures of Shareholders' Meeting

Article 1: The rules of procedure of the shareholders' meeting of the company shall be formulated in accordance with Article 5 and Article 6 of the Code of Practice for Corporate Governance of Listed Companies. The rules of procedure of the shareholders meeting of the company shall comply with the provisions of these rules, unless otherwise provided by laws or regulations.

Article 2: The general meeting of shareholders of the company shall be convened by the board of directors unless otherwise stipulated by laws and regulations.

Changes in the method of convening the shareholders' meeting of the company shall be resolved by the board of directors, and shall be implemented no later than the dispatch of the notice of the shareholders' meeting.

Thirty days before the regular shareholders' meeting or 15 days before the extraordinary shareholders' meeting, the company shall submit the notice of the shareholders' meeting, the paper of the power of attorney, the reasons and explanatory materials for various proposals such as acknowledgment, discussion, election or dismissal of directors, etc. Make an electronic file and send it to the Public Information Observatory. And 21 days before the regular shareholders' meeting or 15 days before the extraordinary shareholders' meeting, the shareholders' meeting manual and supplementary materials for the meeting will be prepared and sent to the public information observation station as electronic files. However, the company's paid-in capital amounted to NT\$10 billion or more at the end of the most recent fiscal year, or the company held a general meeting of shareholders in the most recent fiscal year, and the total shareholding ratio of foreign capital and mainland capital listed in the register of shareholders reached 30% or more, the transmission of the pre-opened electronic file shall be completed 30 days before the regular meeting of shareholders. Fifteen days before the shareholders' meeting, prepare the manual of the shareholders' meeting and supplementary materials for the meeting, which can be requested by shareholders at any time, and displayed in the company and its stock affairs agency.

On the day of the shareholders' meeting, the company shall provide shareholders with reference to the procedure manual and meeting supplementary materials mentioned in the preceding paragraph in the following manner:

1. When the physical shareholders' meeting is held, it shall be issued on the spot of the shareholders' meeting.
2. When convening a video-assisted shareholders' meeting, it shall be issued at the site

of the shareholders' meeting and sent to the video conference platform as an electronic file.

3. When convening a video conference, the electronic file shall be sent to the video conference platform.

The notification and announcement shall specify the reason for the convening; the notification may be done electronically if the counterparty agrees.

Appointment or dismissal of directors, independent directors, change of articles of association, capital reduction, application for cessation of public offering, directors' non-competition permit, capital increase from surplus, capital increase from common reserves, company dissolution, merger, division or Article 185 of the Company Law Items in each subparagraph, Article 26-1 and Article 43-6 of the Securities and Exchange Act, and Article 56-1 and Article 60-2 of the Issuer's Handling Guidelines for Offering and Issuing Securities , should list and explain its main content in the reason for the convening, and should not be raised as an interim motion.

The reason for the convening of the shareholders' meeting has stated the general re-election of directors and independent directors, and the date of inauguration. After the re-election of the shareholders' meeting is completed, the same meeting shall not change the date of inauguration by temporary motion or other means.

Shareholders who hold more than 1% of the total number of issued shares may submit to the company a resolution for the general meeting of shareholders, and no more than one proposal shall be included in the proposal. In addition, if a proposal proposed by a shareholder falls under any of the circumstances in Item 4 of Article 172-1 of the Company Law, the board of directors may not include it as a proposal.

Shareholders may submit suggestive proposals to urge the company to promote public interests or fulfill social responsibilities. The procedure shall be limited to one in accordance with the relevant provisions of Article 172-1 of the Company Law. Not included in the motion.

The company shall announce the acceptance of shareholders' proposals, written or electronic acceptance method, acceptance location, and acceptance period before the shareholders' general meeting is held and before the closing date of stock transfer; the acceptance period shall not be less than ten days.

Proposals proposed by shareholders are limited to 300 words, and proposals exceeding 300 words will not be included in the proposals; proposing shareholders should attend the general meeting of shareholders in person or entrust others to participate in the discussion of the proposal.

The company shall notify the proposing shareholders of the results of the handling before the notice date of the convening of the shareholders' meeting, and shall

Proposals are listed in the meeting notice. For shareholder proposals that are not included in the proposal, the board of directors shall explain at the shareholders' meeting reason.

The venue for shareholders' meetings shall be the location of the company or a place that is convenient for shareholders to attend and is suitable for holding shareholders' meetings.

In other words, the start time of the meeting shall not be earlier than 9:00 am or later than 3:00 pm. The place and time of the meeting shall be fully

The opinion of independent directors shall be considered separately.

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

Article 3: The reporting time for accepting shareholders, solicitors, and entrusted agents (hereinafter referred to as shareholders) shall be at least 30 minutes before the start of the meeting; the registration office shall be clearly marked, and adequate and competent personnel shall be assigned to handle the registration. ; The video conference of the shareholders meeting shall be registered on the video conference platform of the shareholders meeting 30 minutes before the meeting, and the shareholders who have completed the registration shall be deemed to have attended the shareholders meeting in person.

Shareholders should present their attendance certificates, attendance cards or other attendance certificates to attend the shareholders' meeting. The company shall not arbitrarily add other certificates to the certificates that shareholders rely on for attendance; the solicitor who is a solicitation letter of attorney shall bring his or her identity certificate for verification.

The company shall set up a signature book for the attendance of shareholders to sign in, or the attendance card shall be submitted by the attending shareholder to sign in.

The company shall deliver the agenda manual, annual report, attendance certificate, speech slips, votes and other meeting materials to the shareholders present at the shareholders' meeting. Those who elect directors and independent directors shall attach election votes.

If the shareholders meeting is convened by videoconference, shareholders who wish to attend by videoconference shall register with the company two days before the shareholders meeting.

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

Article 3-1: When the company convenes a shareholders meeting via videoconference, it shall specify the following items in the shareholders meeting convening notice:

- 1). Shareholders' participation in video conferences and methods for exercising their rights.
- 2). How to deal with obstacles caused by natural disasters, accidents, or other force majeure events, including at least the following items:
 - (1) The time at which the meeting must be postponed or continued due to the occurrence of previous obstacles that cannot be eliminated, and the date when the meeting must be postponed or continued.
 - (2) Shareholders who have not registered to participate in the original shareholders' meeting via video conference shall not participate in the postponed or continued meeting.
 - (3) To convene a video-assisted shareholders' meeting, if the video conference cannot be continued, after deducting the number of shares attending the shareholders' meeting via video conference, the total number of shares attended reaches the statutory quota for the shareholders' meeting, the shareholders' meeting should continue and participate in the video conference. Shareholders, whose number of shares attended shall be included in the total number of shareholders' shares present, shall be deemed to have abstained from voting on all proposals at the shareholders' meeting.
 - (4) How to deal with the situation where all the motions have been announced and no provisional motions have been made.
- 3). When convening a video-conference shareholders meeting, it shall specify appropriate alternative measures for shareholders who have difficulty participating in video-conferencing.

Article 4: The number of shares attended is calculated based on the number of shares submitted for registration and the number of shares registered on the video conferencing platform plus the number of shares that exercise voting rights in written or electronic means.

Article 5: When a shareholder is unable to attend the shareholders' meeting for any reason, he or she may issue a power of attorney to entrust a proxy to attend the meeting in accordance with Article 177 of the Company Law and the regulations promulgated by the Financial Supervision and Administration Commission of the Executive Yuan on the use of power of attorney for public offering companies to attend shareholders' meetings. Shareholders may, at each shareholders' meeting, issue a power of attorney issued by the company, specifying the scope of authorization, and entrust a proxy to attend the shareholders' meeting.

A shareholder shall issue a power of attorney, limited to one person, and shall deliver it to the company five days before the shareholders' meeting. If there are duplicate powers of attorney, the one delivered first shall prevail. However, this does not apply to

those entrusted before the declaration is revoked.

After the power of attorney is delivered to the company, if the shareholder wishes to attend the shareholders' meeting in person or exercise voting rights in writing or electronically, he or she shall notify the company in writing of the cancellation of the proxy two days before the shareholders' meeting; The voting rights exercised by the person present shall prevail.

After the power of attorney is delivered to the company, shareholders wishing to attend the shareholders' meeting by videoconference shall notify the company in writing of the cancellation of the proxy two days before the shareholders' meeting;

Article 6: Unless otherwise stipulated by the Company Law, the chairman of the shareholders' meeting shall be the chairman. When the chairman asks for leave or is unable to exercise his powers for some reason, the chairman shall designate a director to act as his deputy. Push one person to represent it.

The chairman referred to in the preceding paragraph shall be the executive director or a director acting as an agent, and the executive director or director who has served for more than six months and understands the company's financial and business conditions shall serve as the chairman. The same applies if the chairman is the representative of the corporate director.

Article 7: The company may appoint lawyers, accountants or related personnel appointed by the company to attend the shareholders' meeting as non-voting delegates. Personnel handling the shareholders' meeting shall wear identification cards or armbands.

Article 8: The company shall make audio or video recordings of the entire shareholder meeting process and keep them for at least one year. However, before the expiration of the storage period, if a shareholder files a lawsuit in accordance with Article 189 of the Company Law, it shall be preserved until the conclusion of the lawsuit.

If the shareholders' meeting is held by video conference, the company shall keep records of shareholders' registration, registration, registration, questioning, voting, and company vote counting results, etc., and record and video the entire process of the video conference continuously.

The company shall properly keep the materials and audio and video recordings in the preceding paragraph during the period of existence, and provide the audio and video recordings to the person entrusted to handle the video conferencing affairs for storage.

If the shareholders' meeting is held by video conference, the company should make audio and video recordings of the background operation interface of the video conference platform.

Article 9: When the meeting time has expired, if shareholders representing more than half of the

total number of issued shares are present, the chairman shall immediately announce the opening of the meeting. The number of delays is limited to two times, and the total delay time shall not exceed one hour. If there are still not enough shareholders representing more than one-third of the total issued shares to attend after two delays, the chairman will announce the adjournment; if the shareholders' meeting is held by video conference, the company shall also announce the adjournment on the shareholders' meeting video conference platform.

In the event that the statutory amount is not reached after two delays in the preceding paragraph, and there are shareholders representing more than one-third of the total issued shares present, a false resolution may be made in accordance with Article 175 of the Company Law, and the false resolution shall be notified to all shareholders. Reconvene the shareholders meeting within one month; if the shareholders meeting is held via video conference, shareholders who wish to attend via video conference shall re-register with the company in accordance with Article 3.

If the number of shares represented by attending shareholders has reached the statutory number before the end of the current meeting, the chairman may resubmit the false resolution made to the shareholders' meeting for voting in accordance with Article 174 of the Company Law.

Article 10: If the shareholders' meeting is convened by the board of directors, the agenda shall be determined by the board of directors. The meeting shall be conducted in accordance with the scheduled agenda, and shall not be changed without a resolution of the shareholders' meeting.

If the shareholders' meeting is convened by a person other than the board of directors who has the right to convene, the provisions of the preceding paragraph shall apply mutatis mutandis.

Before the conclusion of the above two scheduled agenda items (including provisional motions), the chairman shall not adjourn the meeting unless a resolution is passed. After the meeting is adjourned, shareholders are not allowed to elect another chairman to continue the meeting at the original location or find another place. When the shareholders' meeting is held, if the chairman violates the rules of procedure and announces the dismissal of the meeting, more than half of the voting rights of the shareholders present may elect a person to serve as the chairman to continue the meeting.

Article 11: Before attending a speech, shareholders must fill in a speech slip to specify the gist of the speech. The account number and name of shareholders shall be determined by the chairman in the order of their speeches. Shareholders attending the meeting who only put forward speech slips but did not make a speech shall be deemed as having not made a speech. If the content of the speech is inconsistent with the record of the speech, the

content of the speech shall prevail. When the present shareholder speaks, other shareholders are not allowed to interfere with the speech unless the chairman and the speaking shareholder agree.

Article 12: Each shareholder shall not speak more than twice on the same proposal without the consent of the chairman, and each time shall not exceed five minutes. If a shareholder's speech violates the provisions of the preceding paragraph or exceeds the scope of the topic, the chairman may stop the shareholder from speaking.

Article 13: When the government or a legal person is a shareholder, the representative attending the shareholders meeting is not limited to one person. When a legal person is entrusted to attend the shareholders' meeting, the legal person may only designate one representative to attend. When a legal person shareholder appoints two or more representatives to attend the shareholders' meeting, only one person may speak on the same proposal.

Article 14: After the speeches of the attending shareholders, the chairman may reply in person or by designating relevant personnel.

If the shareholders' meeting is convened by video conference, shareholders who participate in the video conference may ask questions in text on the shareholders meeting video conference platform after the chairman announces the meeting and before the meeting is closed. The number of questions for each proposal shall not exceed two times. The limit is 200 characters, and the provisions of Articles 11 to 13 do not apply.

If the question in the preceding paragraph does not violate the regulations or does not exceed the scope of the proposal, it is advisable to disclose the question on the video conferencing platform of the shareholders meeting for public awareness

Article 15: When the chairman considers that the discussion of the proposal has reached a level that can be voted on, he may announce the suspension of the discussion and put it to the vote.

Article 16: The scrutiny and counting personnel for voting on proposals shall be designated by the chairman, but the scrutiny personnel shall have the status of shareholders.

The counting of votes or election proposals at the shareholders' meeting shall be done in a public place in the shareholders' meeting, and after the counting is completed, the voting results shall be announced on the spot, including the counting weights, and shall be recorded.

When the shareholders' meeting elects directors, it shall follow the relevant election rules stipulated by the company, and shall announce the election results on the spot, including the list of elected directors and their voting rights. Article 17: During the meeting, the chairman may announce a break at a discretionary time. In the event of an irresistible event, the chairman may rule to temporarily suspend the meeting and announce the time for the continuation of the meeting as appropriate. If the agenda

scheduled by the shareholders' meeting (including extraordinary motions) is not concluded, and the venue for the meeting cannot be used at that time, the shareholders' meeting may decide to find another venue to continue the meeting.

The shareholders' meeting may, in accordance with Article 182 of the Company Law, resolve to postpone or continue the meeting within five days.

Article 17: Unless otherwise stipulated in the company law and the company's articles of association, the voting on a proposal shall be passed with the consent of more than half of the voting rights of the shareholders present. When voting, the chairman or his designated person shall announce the total number of voting rights of the shareholders present. Shareholders vote on a case-by-case basis, and on the day after the shareholders' meeting is held, the results of shareholders' approval, objection and abstention are entered into the Public Information Observatory.

The company holds a video meeting of the shareholders meeting. Shareholders who participate in the video conference shall vote on various proposals and election proposals through the video conference platform after the chairman announces the opening of the meeting. deemed a waiver.

If the shareholders' meeting is convened by videoconference, after the chairman announces that the voting is over, the votes shall be counted at one time, and the voting and election results shall be announced.

When the company convenes a video-assisted shareholders' meeting, shareholders who have registered to attend the shareholders' meeting via videoconference in accordance with Article 3, and wish to attend the physical shareholders' meeting in person, shall cancel the registration in the same manner as the registration two days before the shareholders' meeting; Those who cancel after the deadline can only attend the shareholders' meeting via video conference.

Those who exercise voting rights in writing or electronically without revoking their declaration of intention and participate in the shareholders' meeting by videoconference shall not exercise voting rights on the original proposals, propose amendments to the original proposals, or exercise voting rights on amendments to the original proposals, except for ad hoc motions.

Article 18: When there are amendments or alternatives to the same bill, the chairman shall determine the order of voting with the original bill. If one of the bills has been passed, the other bills shall be deemed to be rejected and no further votes are required.

Article 19: The chairman may instruct the pickets or (security personnel) to assist in maintaining order at the venue. When the picketers or security personnel are present to assist in maintaining order, they shall wear armbands with the word picket. If the venue is equipped with sound amplification equipment, the chairman may stop the shareholders

from speaking through the equipment provided by the company.

The shareholders who violate the rules of procedure and refuse to obey the chairman's correction, obstruct the progress of the meeting and refuse to comply, may be ordered by the chairman to ask the pickets or security personnel to leave the meeting place.

Article 20: The shareholders of the company shall have one vote per share, unless they have no voting rights as stipulated in Article 179 of the Company Law. The number of shares held by non-voting shareholders shall not be included in the total number of issued shares.

When the company convenes a general meeting of shareholders, it shall exercise its voting rights electronically and may exercise its voting rights in written form; when exercising its voting rights in written or electronic form, the method of exercise shall be specified in the shareholders' meeting convening notice. The shareholders who exercise their voting rights in writing or electronically shall be deemed to have attended the shareholders' meeting in person. However, the interim motions and amendments to the original proposals at the shareholders' meeting are deemed as abstentions, so the company should avoid proposing interim motions and amendments to the original proposals.

For those who exercise their voting rights in writing or electronically in the preceding paragraph, their declaration of intent shall be delivered to the company two days before the shareholders' meeting. However, this does not apply to those who express their intention before the declaration is revoked.

After shareholders exercise their voting rights in writing or electronically, if they want to attend the shareholders' meeting in person or via video, they should revoke the declaration of intention to exercise voting rights in the preceding paragraph in the same way as exercising voting rights two days before the shareholders' meeting; Voting rights exercised electronically shall prevail. If voting rights are exercised in written or electronic means and a proxy is authorized to attend the shareholders' meeting with a power of attorney, the voting rights performed by the proxy shall prevail.

Unless otherwise provided for by the Company Law and the Articles of Association of the company, voting on proposals shall be passed with the consent of more than half of the voting rights of the shareholders present. When voting, the chairman or the person designated by him shall announce the total number of voting rights of the attending shareholders on a case-by-case basis, and the shareholders shall vote on a case-by-case basis, and on the day after the shareholders' meeting, the shareholders' approval, objection and abstention results shall be entered into the Public Information Observatory.

Article 21: Shareholders shall not participate in voting if they have their own interests in the matters of the meeting that may harm the interests of the company, and shall not

exercise their voting rights on behalf of other shareholders. The number of shares that cannot exercise voting rights in the preceding paragraph shall not be included in the number of voting rights of shareholders present.

Article 22: The resolutions of the shareholders' meeting shall be recorded in minutes, signed or sealed by the chairman, and distributed to all shareholders within 20 days after the meeting. The production and distribution of the meeting minutes may be done electronically.

The distribution of the minutes of the proceedings in the preceding paragraph may be done in the form of an announcement entered into the Public Information Observatory.

The minutes of the meeting shall be recorded according to the year, month, day, place, name of the chairman, resolution method, essentials of the proceedings and the results of the meeting, and shall be kept permanently during the existence of the company.

If the shareholders meeting is convened by videoconference, in addition to the matters that shall be recorded in accordance with the provisions of the preceding paragraph, the minutes shall also record the start and end time of the shareholders meeting, the method of convening the meeting, the name of the chairman and the minutes, and records of events caused by natural disasters, accidents or other force majeure that cause obstacles to the video conferencing platform or participation in the form of video and how to deal with them.

The Company shall hold a video-conference shareholders meeting, in addition to following the provisions of the preceding paragraph, and shall state in the minutes of the meeting that there are alternative measures provided by shareholders who have difficulties participating in video-conferencing.

Article 23: The company shall compile a statistical table in accordance with the prescribed format on the day of the shareholders meeting for the number of shares acquired by the solicitor, the number of shares represented by the entrusted agent, and the number of shares attended by shareholders in written or electronic means. It shall be clearly disclosed in the shareholders meeting; if the shareholders meeting is held by video conference, the company shall upload the aforementioned information to the shareholders meeting video conference platform at least 30 minutes before the start of the meeting, and continue to disclose it until the end of the meeting.

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

For the resolutions of the shareholders' meeting, if there is any major information required by the laws and regulations of the Taiwan Stock Exchange Co., Ltd. (Republic of

China Securities OTC Exchange), the company shall transmit the content to the public information observation station within the specified time. .

Article 24: If the shareholders' meeting is held by video conferencing, the company shall immediately disclose the voting results of various proposals and election results on the shareholders meeting video conference platform in accordance with the regulations after the voting ends, and shall announce the end of the meeting after the chairman, for at least fifteen minutes.

Article 25: When the company holds a video-conference shareholders meeting, the chairman and the recorder shall be at the same place in China, and the chairman shall announce the address of the place at the time of the meeting.

Article 26: If the shareholders' meeting is held by video conference, the company may provide shareholders with a simple connection test before the meeting, and provide relevant services immediately before the meeting and during the meeting to assist in dealing with technical problems in communication.

If the shareholders meeting is convened by video conference, the chairman shall, when announcing the opening of the meeting, separately announce that the meeting shall not be postponed or continued before the chairman announces the adjournment of the meeting, except for the matters stipulated in Article 44, Item 4 of 20 of the Standards for the Handling of Share Affairs of Public Offering Companies. If natural disasters, accidents, or other force majeure causes obstacles to the video conferencing platform or participation in video conferencing that lasts for more than 30 minutes, the date of the meeting shall be postponed or continued within five days, and Article 182 of the Company Law does not apply.

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

The meeting shall be postponed or resumed according to the provisions of item 2. Shareholders who have registered to participate in the original shareholders' meeting and completed the registration through video conference, and those who have not participated in the postponed or resumed meeting, the number of shares attended at the original shareholders' meeting, the voting rights exercised and Voting rights shall be included in the total number of shares, voting rights and voting rights of shareholders present at the postponed or resumed meeting.

When adjourning or resuming a general meeting of shareholders in accordance with the provisions of item 2, no re-discussion and resolution is required for proposals that have completed voting and counting, and announced the voting results or the list of directors and independent directors.

When the company convenes a video-assisted shareholders' meeting, and the video

conference cannot be continued under Item 2, if the total number of shares present still reaches the statutory quota for the shareholders' meeting after deducting the number of shares present at the shareholders' meeting through video conference, the shareholders' meeting shall continue. There is no need to postpone or continue the meeting in accordance with item 2.

In the event that the meeting should continue as mentioned in the preceding paragraph, the shareholders who participate in the shareholders meeting via video conference shall count the number of shares present in the total number of shares of the shareholders present, but shall be deemed as abstaining from voting on all the resolutions of the shareholders meeting.

If the company postpones or continues the meeting in accordance with the provisions of item 2, it shall follow the provisions listed in item 7 of Article 44-20 of the Standards for the Handling of Share Affairs of Public Offering Companies, and conduct relevant pre-operations in accordance with the original date of the shareholders' meeting and the provisions of each article. .

Subparagraph of Article 12 and Item 3 of Article 13 of the Rules for the Use of Power of Attorney for Attending Shareholders' Meetings by Public Issue Companies, Article 44-5 Item 2, Article 44-15, and Article 44-17 of the Guidelines for the Handling of Stock Affairs of Public Issue Companies During the period specified in Paragraph 1, the Company shall postpone or reschedule the date of the general meeting of shareholders in accordance with Paragraph 2.

If the company postpones or continues the meeting in accordance with the provisions of item 2, it shall follow the provisions listed in item 7 of Article 44-20 of the Standards for the Handling of Share Affairs of Public Offering Companies, and conduct relevant pre-operations in accordance with the original date of the shareholders' meeting and the provisions of each article. .

Subparagraph of Article 12 and Item 3 of Article 13 of the Rules for the Use of Power of Attorney for Attending Shareholders' Meetings by Public Issue Companies, Article 44-5 Item 2, Article 44-15, and Article 44-17 of the Guidelines for the Handling of Stock Affairs of Public Issue Companies During the period specified in Paragraph 1, the Company shall postpone or reschedule the date of the general meeting of shareholders in accordance with Paragraph 2.

Article 27: When the company holds a video-conference shareholders meeting, it shall provide appropriate alternative measures for shareholders who have difficulties in attending the shareholders meeting via video conference.

Article 28: These measures shall come into force after being passed by the shareholders meeting, and the same shall apply when they are revised.

附錄十三

優 盛 醫 學 科 技 股 份 有 限 公 司 章 程

第一章 總 則

第 一 條：本公司依照公司法規定組織之，定名為優盛醫學科技股份有限公司。

第 二 條：本公司所營事業如下：

- 一、CC01060 有線通信機械器材製造業
- 二、F113070 電信器材批發業
- 三、F213060 電信器材零售業
- 四、CF01011 醫療器材製造業
- 五、F108031 醫療器材批發業
- 六、F208031 醫療器材零售業
- 七、CC01030 電器及視聽電子產品製造業
- 八、CC01101 電信管制射頻器材製造業
- 九、CC01110 電腦及其週邊設備製造業
- 十、CC01070 無線通信機械器材製造業
- 十一、CE01010 一般儀器製造業
- 十二、CE01021 度量衡器製造業
- 十三、F113060 度量衡器批發業
- 十四、F213050 度量衡器零售業
- 十五、F401021 電信管制射頻器材輸入業
- 十六、ZZ99999 除許可業務外，得經營法令非禁止或限制之業務。

第二之一條：本公司依業務需要，得對外保證。

第 三 條：本公司轉投資總額不受實收資本額百分之四十限制。

第 四 條：本公司設總公司於台北市，必要時經董事會之決議得在國內外設立分公司。

第 五 條：本公司之公告方法依照公司法第二十八條規定辦理。

第二章 股 份

第 六 條：本公司資本額定為新台幣壹拾億元整，分為壹億股，每股金額新台幣壹拾元，分次發行：其中未發行之部分，授權董事會視實際需要發行之。

第一項資本額內保留新台幣參仟伍佰萬元供發行員工認股權憑證，共計參佰伍拾萬股，每股新台幣壹拾元，得依董事會決議分次發行。

公司股份遇有依法得由公司自行購回情形時，授權董事會依法令規定為之。

第六條之一：本公司以低於實際買回股份之平均價格轉讓予員工，將本公司買回之股份轉讓

予員工，應經最近一次股東會有代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上之同意，並應於該次股東會召集事由中列舉並說明下列事項，不得以臨時動議提出：

一、所訂轉讓價格、折價比率、計算依據及合理性。

二、轉讓股數、目的及合理性。

三、認股員工之資格條件及得認購之股數。

四、對股東權益影響事項：

(一) 可能費用化之金額及對公司每股盈餘稀釋情形。

(二) 說明低於實際買回股份之平均價格轉讓予員工對公司造成之財務負擔。

第六條之二：本公司申報發行員工認股權憑證，其認股價格以低於發行日之收盤價時，應有代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上同意行之。並得於股東會決議之日起一年內分次申報辦理。

依前項規定辦理者，應於股東會召集事由中列舉並說明下列事項，不得以臨時動議提出：

一、員工認股權憑證之發行單位總數、每單位認股權憑證得認購之股數及因認股權行使而需發行之新股總數或依證券交易法第二十八條之二規定需買回之股數。

二、認股價格訂定之依據及合理性。

三、認股權人之資格條件及得認購股數。

四、辦理本次員工認股權憑證之必要理由。

五、對股東權益影響事項：

(一) 可能費用化之金額及對公司每股盈餘稀釋情形。

(二) 以已發行股份為履約方式者，應說明對公司造成之財務負擔。

第七條：本公司股票由代表公司之董事簽名或蓋章，經依法簽證後發行之。本公司公開發行之記名式股份得免印製股票，但應洽證券集中保管事業機構登錄。

第八條：股票之更名過戶，自股東常會開會前六十日內，股東臨時會開會前三十日內或公司決定分派股息或紅利或其他利益之基準日前五日內均停止之。

第三章 股東會

第九條：股東會分常會及臨時會二種，常會每年召開一次，於每會計年度終了後六個月內召開，臨時會於必要時依法召集之。

第十條：本公司召開股東會時，股東得採行以書面方式行使表決權。股東因故不能出席股東會時，得出具公司印發之委託書載明授權範圍，簽名或蓋章委託代理人出席。關於委託書使用悉依公司法第一七七條及證券交易法第二十五條之一主管機關頒定之「公開發行公司出席股東會使用委託書規則」辦理。本公司股東會開會時，

得以視訊會議或其他經中央主管機關公告之方式為之。

第十一條：本公司股東除有公司法第一七九條規定之股份無表決權之情形外，每股有一表決權。

第十二條：股東會之決議除公司法另有規定外，應有代表已發股份總數過半數股東之出席，以出席股東表決權過半數之同意行之。本公司股東亦得以電子方式行使表決權，以電子方式行使表決權之股東視為親自出席，其相關事宜悉依法令規定辦理。

第四章 董 事 及 審 計 委 員 會

第十三條：本公司設董事九人，任期均為三年，由股東會就有行為能力之人選任，連選得連任，董事選舉方式採「候選人提名制度」。候選人提名之受理方式悉依公司法第192條之1規定辦理。

前項董事名額中，設獨立董事三人(含)以上，股東應就獨立董事候選人名單中選任之，非獨立董事與獨立董事應一併進行選舉，分別依其應選名額，各由所得選票代表選舉權較多者當選。有關獨立董事之專業資格、持股與兼職限制、獨立性認定、提名與選任方式、職權行使及其他應遵行事項，依證券主管機關之相關規定辦理。獨立董事與非獨立董事應一併進行選舉，分別計算當選名額。本公司依證券交易法第十四條之四之規定，組成審計委員會。有關審計委員會之人數、任期、職權、議事規則等事項，依公開發行公司審計委員會行使職權辦法相關規定，以審計委員會組織規程另訂之。

除經主管機關核准者外，本公司董事間應有超過半數之席次，不得具有下列關係之一。

一、配偶。

二、二親等以內之親屬。

第十四條：董事會由董事組織之，由三分之二以上董事之出席及出席董事過半數之同意互推董事長一人，並得以同一方式互選一人為副董事長，董事長代表本公司主持一切業務，副董事長協助董事長處理日常業務。董事會之召集，應載明事由，於七日前通知各董事。但有緊急情事時，得隨時召集之。董事會之召集通知得以電子郵件(E-mail)或傳真通知各董事。

第十四條之一：董事之報酬授權董事會，不論營業盈虧得依其對公司營運參與程度及貢獻之價值暨同業通常水準議定支給。如公司有獲利時，另依第二十條之規定分配酬勞。

第十四條之二：為分散董事法律責任風險，以提高公司治理能力，本公司得為全體董事及本公司派任於轉投資公司擔任董事之代表人於其任期內就其執行業務範圍依法應負之賠償責任為其購買責任保險，投保範圍授權董事會決議。

第十五條：董事長請假或因故不能行使職權時，其代理依公司法第二百零八條規定辦理。董

事因故不能親自出席董事會時，得出具委託書，列舉召集事由之授權範圍，委託其他董事代理之。前項之代理人以受一人委託為限。惟獨立董事對於依法令規定應親自出席之事項，不得委由非獨立董事代理，獨立董事如有反對或保留意見應於董事會議事錄載明，獨立董事因故不能親自出席，如對議案有反對或保留意見時，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

第十六條：(刪除)。

第五章 經 理 人

第十七條：本公司得設總經理、事業群總經理等經理人若干人，其委任、解任及報酬依照公司法第二十九條規定辦理。

第六章 會 計

第十八條：本公司應於每會計年度終了，由董事會造具(一)營業報告書(二)財務報表(三)盈餘分派或虧損撥補之議案等各項表冊依法提交股東常會，請求承認。

第十九條：(刪除)。

第二十條：公司年度如有獲利(所謂獲利係指稅前利益扣除分派員工酬勞及董事酬勞前之利益)，應提撥百分之一至百分之十五為員工酬勞及不高於百分之二點五為董事酬勞。但公司尚有累積虧損(包括調整未分配盈餘金額)時，應預先保留彌補數額。前項員工酬勞得以股票或現金為之，其給付對象得包括符合一定條件之從屬公司員工，資格條件由董事會訂定之。前項董事酬勞僅得以現金為之。前二項應由董事會決議行之，並報告股東會。

第二十條之一：本公司年度總決算如有本期稅後淨利，依下列順序為之：

- 一、彌補虧損(包括調整未分配盈餘金額)。
- 二、提存百分之十為法定公積。
- 三、依法令或相關規定就當期盈餘項下提列特別盈餘公積。
- 四、扣除前一至三款後之餘額，加計期初累計未分配盈餘(包括調整未分配盈餘金額)及特別盈餘公積迴轉數後，由董事會擬具股東紅利分派議案提請股東會決議，按股東持股比例分派之。

本公司正處於企業成長階段，為考量公司未來資金需求及財務規劃，採平衡股利政策，以分派股票股利並保留所需資金為原則，每年就當年度獲利產生之可分配盈餘不低於百分之二十提撥股東股息紅利，且所分配股東股利中現金股利不得低於股利總額百分之十。惟應分配股東之股息紅利(現金股利與股票股利之總和)經計算後，如每股少於 0.1 元時得不予分配。

分派現金股利時，就配發不足一元之畸零款，以公司其他收入處理。

第七章 附 則

第二十一條：(刪除)。

第二十二條：本章程未定事項，悉依公司法規定辦理。

第二十三條：本章程訂立於中華民國七十七年十月二十八日。

第一次修正於民國七十八年三月十六日。

第二次修正於民國七十九年三月十日。

第三次修正於民國八十年五月十五日。

第四次修正於民國八十一年四月十六日。

第五次修正於民國八十二年九月二十五日。

第六次修正於民國八十二年十二月十八日。

第七次修正於民國八十六年十二月十三日。

第八次修正於民國八十八年一月二十日。

第九次修正於民國八十八年十月十四日。

第十次修正於民國八十九年十二月二十七日。

第十一次修正於民國九十年六月二十八日。

第十二次修正於民國九十年十月三日。

第十三次修正於民國九十一年六月二十一日。

第十四次修正於民國九十一年六月二十一日。

第十五次修正於民國九十一年七月二十九日。

第十六次修正於民國九十二年六月二十日。

第十七次修正於民國九十三年六月十八日

第十八次修正於民國九十四年六月十日

第十九次修正於民國九十四年六月十日

第二十次修正於民國九十五年六月九日

第二十一次修正於民國九十六年六月八日(修正條文第六條之一、第六條之二、第二十條自九十七年一月一日起適用)

第二十二次修正於民國九十七年六月十三日。

第二十三次修正於民國九十八年六月十六日。

第二十四次修正於民國九十九年六月十五日。

第二十五次修正於民國一〇四年六月九日。

第二十六次修正於民國一〇五年五月三十一日。

第二十七次修正於民國一〇六年六月十三日。

第二十八次修正於民國一〇七年五月二十八日。

第二十九次修正於民國一〇八年五月二十九日。

第三十次修正於民國一〇九年五月二十八日。

第三十一次修正於民國一一一年五月二十七日。

ANNEX 13

Rossmax International Ltd
Current Articles of Incorporation

Chapter 1 General Provisions

Article 1: The Company is organized in accordance with the provisions of the Company Law, and is named Rossmax International Ltd.

Article 2: The businesses operated by the company are as follows:

1. CC01060 Wired Communication Machinery Equipment Manufacturing
2. F113070 Telecommunications Equipment Wholesale
3. F213060 Telecom equipment retail industry
4. CF01011 Medical Equipment Manufacturing
5. F108031 Medical equipment wholesale industry
6. F208031 Medical equipment retail industry
7. CC01030 Electrical and audio-visual electronic products manufacturing industry
8. CC01101 Telecom Control Radio Frequency Equipment Manufacturing
9. CC01110 Computer and Peripheral Equipment Manufacturing
10. CC01070 wireless communication machinery and equipment manufacturing industry
11. CE01010 General Instrument Manufacturing Industry
12. CE01021 Weights and Measures Manufacturing Industry
13. F113060 Weights and Measures Apparatus Wholesale Industry
14. F213050 Retail Trade of Weights and Measures
15. F401021 Telecom Control Radio Frequency Equipment Input Industry
16. In addition to permitted businesses, ZZ99999 may operate businesses that are not prohibited or restricted by laws and regulations.

Article 2-1: The Company may guarantee externally based on business needs.

Article 3: The total amount of the company's reinvestment is not subject to the 40% limit on the paid-in capital.

Article 4: The Company establishes its head office in Taipei City, and may establish branches at home and abroad through the resolution of the board of directors when necessary.

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

Chapter 2 Shares

Article 6: The Company's capital is rated at ten billion NT\$, divided into one billion shares, each with an amount of ten dollars per share, issued in installments: the unissued part is

authorized to the board of directors according to actual needs.

In the first paragraph of capital, The 35 million NT\$ are reserved for the issuance of employee stock option certificates, a total of 3,500,000 shares, NT\$10 per share, which may be issued in installments in accordance with the resolution of the board of directors.

In the event that the company's shares can be repurchased by the company in accordance with the law, the board of directors shall be authorized to do so according to the law.

Article 6-1: The Company transfers shares to employees at a price lower than the average price of the shares actually bought back. The transfer of shares purchased by the Company to employees shall be attended by the most recent shareholders meeting representing more than half of the total issued shares. , The present shareholders agree with more than two-thirds of the voting rights, and the following matters shall be listed and explained in the reason for convening the shareholders meeting, and shall not be proposed as a temporary motion:

1. The set transfer price, discount rate, calculation basis and rationality.
2. The number of transferred shares, purpose and rationality.
3. The qualifications of the employees who subscribe for shares and the number of shares that can be subscribed.
4. Matters affecting shareholders' equity:
 - (1) The amount of possible expenses and the dilution of the company's earnings per share.
 - (2) Explain the financial burden on the company that is lower than the average price of the shares actually bought back to the employees.

Article 6-2: When the company declares for the issuance of employee stock option certificates, and the subscription price is lower than the closing price on the issuance date, there should be an attendance representing more than half of the total number of shares issued, and more than two-thirds of the voting rights of the present shareholders Agree to do it. And it can be filed in batches within one year from the date of the resolution of the shareholders meeting.

Those who comply with the provisions of the preceding paragraph shall enumerate and explain the following matters in the reasons for convening the shareholders meeting, and shall not propose it as a temporary motion:

1. The total number of issuers of employee stock warrants, the number of shares subscribed per unit of the warrants, and the total number of new shares that need to be issued due to the exercise of the share options or the shares that need to be repurchased in accordance with Article 28-2 of the Securities and Exchange Act number.

2. The basis and rationality for the determination of the subscription price.
3. The qualifications of the subscribers and the number of shares that can be subscribed.
4. Necessary reasons for handling this employee stock option certificate.
5. Matters affecting shareholders' equity:
 - (1) The amount of possible expenses and the dilution of the company's earnings per share.
 - (2) If the issued shares are used as the performance method, the financial burden on the company shall be explained.

Article 7: The company's shares shall be issued after being signed or stamped by the directors representing the company, and after obtaining a visa according to law. The company's publicly issued registered shares may be exempt from printing stocks, but they should be registered with the securities centralized custodial institution.

Article 8: The rename and transfer of shares shall be stopped within 60 days before the regular shareholders meeting, 30 days before the extraordinary shareholders meeting, or 5 days before the base date when the company decides to distribute dividends, bonuses or other benefits.

Chapter 3 Shareholders' Meeting

Article 9: There are two types of shareholders' meetings: regular meetings and temporary meetings. The regular meetings are held once a year, within six months after the end of each fiscal year, and the temporary meetings are convened according to law when necessary.

Article 10: When the company convenes a shareholders meeting, shareholders may exercise their voting rights in writing. When shareholders are unable to attend the shareholders' meeting for some reason, they shall issue a proxy statement issued by the company stating the scope of authorization, and sign or seal to entrust an agent to attend the meeting. Regarding the use of the power of attorney, it is reported that the "Rules for the Use of Power of Attorney for Public Offering Companies to Attend Shareholders' Meetings" promulgated by the competent authority under Article 177 of the Company Law and Article 25-1 of the Securities Exchange Law. When the company's shareholders' meeting is held, it may be held by video conference or other means announced by the central competent authority.

Article 11: Shareholders of the company have one vote per share, except in the case where the shares do not have the right to vote as stipulated in Article 179 of the Company Law.

Article 12: Unless otherwise stipulated by the Company Law, the resolutions of the shareholders meeting shall be attended by shareholders representing more than half of the total number of shares issued, and shall be executed with the approval of more than half of

the voting rights of the shareholders present. Shareholders of the Company can also exercise their voting rights electronically. Shareholders who exercise their voting rights electronically are deemed to be present in person, and related matters are handled in accordance with laws and regulations.

Chapter 4 Directors and Audit Committee

Article 13: The company has nine directors, each for a term of three years, who are elected by the shareholders' meeting with capacity for re-election. The method of election of directors adopts the "candidate nomination system". The method of accepting the nomination of candidates shall be handled in accordance with Article 192-1 of the Company Law.

In the number of directors in the preceding paragraph, there should be three or more independent directors. Shareholders should elect from the list of candidates for independent directors. Non-independent directors and independent directors should be elected together. Those with more voting rights are elected. The professional qualifications of independent directors, restrictions on shareholding and part-time jobs, independence determination, nomination and selection methods, exercise of powers, and other compliance matters shall be handled in accordance with the relevant regulations of the securities authority. Independent directors and non-independent directors shall be elected together, and the number of elected positions shall be calculated separately. The company shall form an audit committee in accordance with Article 14-4 of the Securities Exchange Act. Matters concerning the number of audit committees, term of office, powers, and rules of procedure shall be stipulated separately in accordance with the relevant provisions of the audit committee's exercise of functions and powers of the public company's audit committee and the audit committee's organizational rules.

Except for those approved by the competent authority, the company's directors should have more than half of the seats and must not have one of the following relationships.

1. Spouse.
2. Relatives within the second class.

Article 14: The board of directors shall be organized by directors, and the present of more than two-thirds of the directors and the agreement of more than half of the present directors shall mutually recommend one chairman, and may elect one of them as vice chairman in the same way, and the chairman shall preside on behalf of the company. In all business, the vice chairman assists the chairman in handling daily business. The convening of the board of directors shall specify the reasons and notify the directors seven days in advance. But when there is an emergency, you can call it at any time. The notice of the

convocation of the board of directors shall be notified to the directors by e-mail or fax.

Article 14-1: The remuneration of directors authorizes the board of directors, regardless of the operating profit or loss, according to the level of participation in the company's operations and the value of their contribution to the company's business and the usual level of the industry. If the company makes a profit, it shall also distribute remuneration in accordance with the provisions of Article 20.

Article 14-2: In order to diversify the risk of directors' legal liability and improve corporate governance, the company may represent all directors and the company's representatives to be appointed as directors of the reinvestment company during their tenure in accordance with the law regarding their scope of business execution. The liability for compensation is to purchase liability insurance, and the scope of insurance is authorized to make a resolution by the board of directors.

Article 15: When the chairman of the board asks for leave or is unable to exercise his powers for some reason, his agency shall be handled in accordance with Article 208 of the Company Law. When a director is unable to attend the board of directors in person for some reason, he shall issue a power of attorney stating the authorization scope of the reason for the convening, and entrust other directors to act as agent. The agent mentioned in the preceding paragraph is limited to be entrusted by one person. However, independent directors shall not appoint non-independent directors to represent matters that are required to attend in person according to laws and regulations. If independent directors have objections or reservations, they should be stated in the minutes of the board of directors. Independent directors cannot attend in person for any reason, if they object to the proposal. In case of reservations, in addition to justified reasons, written opinions shall be issued in advance and recorded in the minutes of the board of directors.

Article 16: (Deleted).

Chapter 5 Managers

Article 17: The company may have several managers such as general manager and general manager of the business group, and their appointment, dismissal and remuneration shall be handled in accordance with Article 29 of the Company Law.

Chapter 6 Accounting

Article 18: The company shall, at the end of each fiscal year, prepare (1) business reports (2) financial statements (3) proposals for surplus distribution or loss appropriation and other forms shall be submitted to the general meeting of shareholders in accordance

with the law to request recognition.

Article 19: (Deleted).

Article 20: If the company makes a profit during the year (the so-called profit refers to the profit before tax minus the profit before the distribution of employee remuneration and directors' remuneration), 1% to 15% shall be allocated for employee remuneration and non-remuneration. More than 2.5% is the remuneration of directors. However, when the company still has accumulated losses (including adjustments to the amount of undistributed surplus), it shall reserve the compensation amount in advance.

The employee remuneration in the preceding paragraph can be paid in stock or cash, and the payment object may include employees of the subsidiary company who meet certain conditions, and the qualification conditions are set by the board of directors.

The remuneration of directors in the preceding paragraph can only be paid in cash.

The first two items shall be implemented by the resolution of the board of directors and reported to the shareholders meeting.

Article 20-1: If the company's annual final accounts have net profit after tax for the current period, they shall be listed in the following order:

1. Make up for losses (including adjusting the amount of undistributed surplus).
2. Ten percent of the deposit is a statutory reserve.
3. Provision of special surplus reserve under current surplus in accordance with laws and regulations or relevant regulations.
4. The balance after deducting the previous paragraphs one to three, plus the cumulative undistributed surplus at the beginning of the period (including adjustments to the amount of undistributed surplus) and the number of special surplus reserves, the board of directors will propose a shareholder dividend distribution proposal and submit it to the shareholders meeting for resolution. The proportion of shares distributed.

The company is in the stage of corporate growth. In order to consider the company's future capital needs and financial planning, a balanced dividend policy is adopted, and the principle of distributing stock dividends and retaining the required funds is the principle of distributing shareholder dividends. ten.

When distributing cash dividends, an abnormal amount of less than one yuan shall be dispensed and treated as the company's other income.

Chapter 7 Supplementary Provisions

Article 21: (Deleted).

Article 22: The undecided matters of this Articles of Association shall be handled in accordance with the provisions of the Company Law.

Article 23: This Articles of Association was concluded on October 28, 1988.

The first amendment was made on March 16, 1989.

The second amendment was made on March 10, 1990.

The third amendment was made on May 15, 1991.

The fourth amendment was made on April 16, 1992.

The fifth amendment was made on September 25, 1993.

The sixth amendment was made on December 18, 1993.

The seventh amendment was made on December 13, 1997.

The eighth amendment was made on January 20, 1998.

The ninth amendment was made on October 14, 1999.

The tenth amendment was made on December 27, 2000.

The eleventh amendment was made on June 28, 2001.

The twelfth amendment was made on October 3, 2001.

The thirteenth amendment was made on June 21, 2002.

The fourteenth amendment was made on June 21, 2002.

The fifteenth amendment was made on July 29, 2002.

The sixteenth amendment was made on June 20, 2003.

The seventeenth amendment was made on June 18, 2004.

The eighteenth amendment was made on June 10, 2005.

The nineteenth amendment was made on June 10, 2005.

The twentieth amendment was made on June 9th, 1995.

The twenty-first amendment was made on June 8, 2007 (Amendments to Article 6-1, Article 6-2, and Article 20 shall apply from January 1, 2008).

The twenty-second amendment was made on June 13, 2008.

The twenty-third amendment was made on June 16, 2009.

The twenty-fourth amendment was made on June 15, 2010.

The twenty-fifth amendment was made on June 9, 2015.

The twenty-sixth amendment was made on May 31, 2016.

The twenty-seventh amendment was made on June 13, 2017.

The twenty-eighth amendment was made on May 28, 2018.

The twenty-ninth amendment was made on May 29, 2019.

The thirtieth amendment was made on May 28, 2020.

The thirtieth-one amendment was made on May 27, 2022.

Annex 14

本次股東會擬議之無償配股對公司營業績效及每股盈餘之影響

Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting

項目 Item	年度 year	2023 (Estimated)
	期初實收資本額 Beginning of Paid-in Capital	849,291 (仟元) 849,291 (thousand)
本年度配股配息情形 The dividend of this year	每股現金股利 Cash Dividends per Share	1.2 元(Note 1)
	盈餘轉增資每股配股數 Capital increase by retained earnings per share	0 元(Note 1)
	資本公積轉增資每股配股數 Capital increase by additional paid-in capital per share	0 股(Note 1)
營業績效變化情形 The vary of operating profit	營業利益 Operating Profit	(Note 2)
	營業利益較去年同期增(減)比率 The YOY of operating Profit	
	稅後純益 After-tax Profit	
	稅後純益較去年同期增(減)比率 The YOY of after-tax profit	
	每股盈餘 Earnings per share	
	每股盈餘較去年同期增(減)比率 The YOY of earnings per share	
	年平均投資報酬率(年平均本益比倒數) The average rate of return on investment (the average rate of price-earnings ratio)	
擬制性每股盈餘及本益比 Earnings Per share and price-earnings ratio	若盈餘轉增資全數改配放現金股利 If change the capital increase by retained earnings per share to cash dividends	擬制每股盈餘 Earnings Per Share
		擬制年平均投資報酬率 return on investment by average of year
	若未辦理資本公積轉增資 If change unapplied additional paid in Capital to capital increase	擬制每股盈餘 Earnings Per Share
		擬制年平均投資報酬率 return on investment by average of year
	若未辦理資本公積且盈餘轉增資改以現金股利發放 If change unapplied additional paid in Capital and capital increase to distribute by cash dividend	擬制每股盈餘 Earnings Per Share
		擬制年平均投資報酬率 return on investment by average of year

註 1: 待本次股東會決議。

註 2: 截至年報刊印日止尚未有經會計師核閱完竣之 112 年度預測資料，故有關本次股東會擬議之無償配股對公司營業績效及每股盈餘之影響，尚不適用。

Note1: All above will be decided after meeting of board of directors.

Note2: As of the date of publication of the annual report, there is no 2023 forecast that has been reviewed and completed by accountants, so the impact of the proposed free allotment of shares at this shareholders' meeting on the company's operating performance and earnings per share is not yet applicable.

Annex 15

優盛醫學科技股份有限公司 Rossmax International Ltd

董事持股情形 Shareholding of Directors

- 一、本公司實收資本額為 849,291,450 元，已發行股數計 84,929,145 股。
- 二、依證交法第 26 條之規定，全體董事最低應持有股數計 6,794,331 股。
- 三、截至本次股東會停止過戶日股東名簿記載之個別及全體董事持有股數狀況如下表所列；已符合證券交易法第二十六條規定成數標準。
1. The Capital amount of company as NTD\$849,291,450 as total issued share as 84,929,145 (shares)
 2. According to Article 26 of Securities and Exchange Act , the total shareholding of directors is at least 6,794,331 shares.
 3. Below is the up to date of the board of meeting, below is the shareholdings of all directors which is applicable as Article 26 of Securities and Exchange Act.

April.2 2023

職稱 Title	姓名 Name	選任日期 Date of Elected	選任時持有股數 Shareholding when Elected		停止過戶日股東名簿 記載之持有股數 Shareholding	
			股數 Shares	佔當時發行 總股份 %(註一) Shares %	股數 Shares	佔當時發行 總股份 %(註二) Shares %
董事長 Chairman	劉志平 Liu, Chih Ping	109.05.28	7,679,542	10.47	8,970,645	10.56
董事	黃瓊玉 Huang, Chiung Yu	109.05.28	36,720	0.05	89,124	0.1
	文德蘭 Wen, De Lan	109.05.28	0	0	0	0
	吳志忠 Wu, Zhi Zhong	109.05.28	2,045	0	1,045	0
	柯俊英 Ker, Jun Ing	109.05.28	0	0	0	0
	盛和投資(股)公司 Shenghe Investment Co. LTD 法人代表人：李宗翰 Representative: Lee, Chung Han	109.05.28	4,626,789 0	6.31 0	4,144,450 0	4.88 0
獨立董事 Independent Director	黃立恒 Huang, Li Hen	109.05.28	21,896	0.03	21,896	0.02
	張清為 Chang, Qing wei	109.05.28	0	0	0	0
董事持有股數合計(不含獨立董事) Total (not included Independent Director)			12,345,096	16.83	13,205,264	15.54

註一、民國 109 年 05 月 28 日發行總股份：普通股 73,316,764 股。

註二、民國 112 年 04 月 02 日發行總股份：普通股 84,929,145 股。

Note 1. Total issued shares at May 28, 2020: 73,316,764 shares

Note 2. Total issued shares at April. 2 2023: 84,929,145 shares

