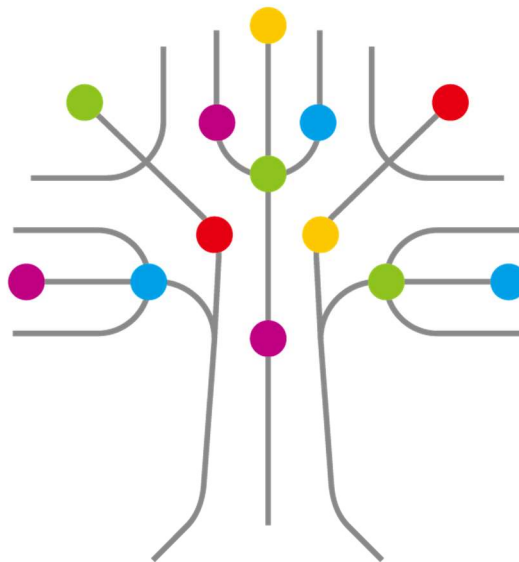


Stock Code : 6615

SOFIVA GENOMICS CO., LTD.

Handbook for the 2023 Annual Shareholders' Meeting

Meeting Agenda
(Translation)



SOFIVA
GENOMICS

Time : 10:00 a.m., June 14, 2023 (Wednesday)
Venue : No.27, Baoqing Rd.Zhongzheng Dist., Taipei City
Taiwan (R.O.C.)

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SOFIVA GENOMICS CO.,LTD.

Procedure for the 2023 Annual General

Shareholders' Meeting

I. Call the Meeting to Order

II. Opening Remark

III. Report Items

IV. Ratification Items

V. Discussion Items

VI. Extempore Motions

VII. Adjourned

Agenda of 2023 Annual General Shareholders' Meeting
SOFIVA GENOMICS CO., LTD.
(Translation)

Meeting Type: Physical meeting

Time and Date of Meeting: 10:00 a.m., June 14, 2023 (Wednesday)

Place of Meeting: No.27, Baoqing Rd.Zhongzheng Dist., Taipei City
Taiwan (R.O.C.)

I. Call the Meeting to Order

II. Opening Remark

III. Report Items

- (1) Report the business of 2022.
- (2) Audit Committee's review reports of 2022.
- (3) To report 2022 employees' profit-sharing bonus and directors' compensation.
- (4) The 2022 earning distribution of cash dividends.

IV. Ratification Items

- (1) Adoption of the 2022 Business Report and Financial Statements.
- (2) Adoption of the Proposal for Distribution of 2022 Profits.

V. Discussion Items

- (1) The amendments of "Operating Procedures of Fund Lending".

VI. Extempore Motions

VII. Adjournment

Report Items

Report No. 1

Report the business of 2022.

Explanation:

The 2022 Business Report is attached as P. 9-14, Appendix I.

Report No. 2

The Audit Committee's review reports of 2022.

Explanation:

The 2022 Audit Committee's Review Report is attached as P. 15, Appendix II.

Report No. 3

To report 2022 employees' profit-sharing bonus and directors' compensation.

Explanation:

- (1) The Board has approved 2022 employees' profit-sharing bonus and directors' compensation in accordance with the Articles of Incorporation of Article 24 on 2022.03.22. The directors' compensation of 2022 is NT\$ 480,000 and the the employees' profit is NT\$ 465,000. The employees' profit sharing bonus and directors' compensation are to be distributed in cash.
- (2) There is no difference between the above resolution and the ratified cost for 2022.

Report No. 4

The 2022 earning distribution of cash dividends.

Explanation:

- (1) The 2022 profit distribution program of the Company has been submitted by Board, in accordance with Article 25 of the Articles of Incorporation of the Company, as follows. The available earnings for distribution was NT\$21,362,400 at the end of the 2022 period, and the Company distributed dividends of NT\$1. The cash dividends will be calculated to the nearest NT dollar. The remainder will be transferred into the account of the Other Income.
- (2) The Board of Directors is authorized to determine the ex-dividend date for the cash and stock dividend distribution and other related matters.
- (3) The outstanding shares are based on 2023.03.22 which the date of the Board approved. Prior to the ex-dividend date for the distribution, if the number of total shares outstanding has changed due to the repurchasing of shares by the Company, the transfer of treasury shares to employees, or the conversion of

shares from domestic convertible bonds, etc., so that the ratios of the stock dividends and cash dividends are changed and need to be adjusted, the Board is authorized to make such adjustments.

Ratification Items

Proposal 1:

Adoption of the 2022 Business Report and Financial Statements 【Proposed by the Board of Directors】

Explanation:

- (1) Sofiva Genomics Company's 2022 Financial Statements, including the balance sheet, income statement, statement of changes in shareholders' equity, and statement of cash flows, were approved by Board on 2023.03.22 and audited by independent auditors, Mr. YU, CHIH-FAN and Mr. HUANG, SHR-JIUN of PricewaterhouseCoopers Taiwan.
- (2) The 2022 Business Report, independent auditors' audit report, and the above-mentioned Financial Statements are attached in the Meeting Agenda, P. 9-14 【Attachment I】 and P.16-36 【Attachment III】 .
- (3) Please review and ratify.

Resolution:

Proposal 2:

Adoption of the Proposal for Distribution of 2022 Profits 【Proposed by the Board of Directors】

Explanation:

- (1) The Board has adopted a Proposal for Distribution of 2022 Profits in accordance with the Company Act and Articles of Incorporation. This proposal has been adopted by the Board of Directors and submitted to the Audit Committee for approval.
- (2) The 2022 PROFIT DISTRIBUTION TABLE is attached as P.37 【Attachment IV】 .
- (3) Please review and ratify.

Resolution:

Discussion Items

Discussion 1:

**The amendments of “ Operating Procedures of Fund Lending”.
【 Proposed by the Board of Directors 】**

Explanation:

- (1) Comparison Table for the Operating Procedures of Fund Lending before and after revision is attached as P.38-39 【 Attachment V 】 .
- (2) Please discuss and resolve.

Resolution:

Extempore Motions

Adjournment.

【Attachment I】

SOFIVA GENOMICS CO., LTD.

Report the business of 2022

Ladies and gentlemen, shareholders:

Thank you all for taking the time to attend the 2023 Annual General Meeting of Shareholders of Sofiva Genomics Co., Ltd. The operating income of the company in 2022 year was NT\$ 495,775 thousand, an decrease of 2.49% compared with the operating income of NT\$ 508,415 thousand in the previous year; the net profit after tax was NT\$ 43,153 thousand, an decrease of 23.98% compared with the previous year's after-tax net profit of NT\$ 56,769 thousand; the basic after-tax earnings per share was NT\$ 2, an increase of approximately 25.37% compared with the previous year's basic after-tax earnings per share of NT\$ 2.68.

展望 112 年，由於特定醫療技術檢查檢驗醫療儀器施行或使用管理辦法對基因檢測的影響以及實驗室取得 ISO15189 品質認證，另外生醫產業間的相互合作，以及集團間的強強聯手，使得 112 年營運以及整體的發展與策略稍微調整。針對實驗室開發檢測項目的法規遵循，並加強實驗室品質認證與基因檢測管理，並持續癌症與精準用藥基因檢測產品線的整體規劃佈局，以及既有母胎兒醫學產品線的服務，持續原本的生殖醫學、產前-孕前、新生兒基因檢測的深耕與穩定成長，期許業績及獲利能較 111 年有更突破成長的表現。

The operating results of 2022 and the summary of the operation plan of 2023 are as follows:

1. Operating Results of 2022

1.1 Income and Net Profit After Tax

Unit: NT\$ thousand				
Accounting Subjects	2022	2021	Change by Amount	Change by Percentage
Operating Revenue	495,775	508,415	(12,640)	(2.49%)
Gross profit	148,988	176,813	(27,825)	(15.74%)
Profit after tax	43,153	56,769	(13,616)	(23.98%)

1.2 Financial revenue and profitability

Item		Year		
		2022	2021	
Financial structure (%)	Ratio of liabilities to assets	24.06	26.44	
	Ratio of Long-Term Capital to property, plant and equipment	1406.68	931.64	
Solvency Ratio (%)	Current ratio	302.82	312.23	
	Quick Ratio	262.66	258.34	
Profitability (%)	Return on Assets	7.39	4.85	
	Return on Equity	9.64	6.40	
	Basic Earnings Per Share (NTD)	Basic	2.68	1.63
		Dilution	2.68	1.62

1.1 研究發展狀況：

慧智基因是一家非常專業與技術導向的公司，針對產品與檢測服務的研究發展，仍不斷持續依循母胎兒醫學、癌症精準醫學的雙主軸發展，並依照六大產品線方向發展與佈局。所有檢測產品服務皆依據臨床端的市場需求，聚焦於新檢測產品開發、技術升級與產品改版整合，研發與技術能力與國際接軌同步，保持亞洲領先地位，是慧智基因發展及規劃的重點。六大產品線規劃如下：

- (1) 生殖醫學基因檢測
- (2) 產前-孕前基因檢測
- (3) 新生兒基因檢測
- (4) 癌症基因檢測
- (5) 罕見疾病基因檢測
- (6) 精準用藥基因檢測

為提供更全面性的基因檢測服務，並且持續提升及自我超越，於 111 年度已完成多項檢測開發項目：

- 1) HRD 基因檢測新品上市
- 2) CGP 基因檢測新品上市
- 3) 癌監控-肺癌檢測新品上市
- 4) 胚胎著床前染色體篩檢新平台建置
- 5) 帶因篩檢產品升級

此外，慧智基因醫學實驗室檢測服務快速準確，堅持所有檢測由台灣團隊在地完成，並於 111 年度參與並通過多項實驗室間比對與能力試驗，確保檢測品質。

- (1) 美國病理學會 (CAP) 能力試驗
- (2) 台灣鑑識科學學會能力試驗

- (3) 台灣醫事檢驗學會能力試驗
- (4) 台灣病理學會能力試驗
- (5) 歐洲 EMQN 能力試驗

癌症一直高居國人的十大死因之首，目前已知癌症與基因有很高的相關性，每個病友的癌細胞狀態不一樣，都帶有不同的癌症基因突變，所以有些人治療的效果不錯，可以有效延長存活期，但也有些人對藥物沒有反應。

慧智基因於 112 年的發展將會聚焦於癌症精準用藥方向整體佈局。目前於 111 年推出的 HRD 基因檢測，能協助醫生透過患者的 HRD 狀態，評估病患是否適合使用 PARP 抑制劑治療。卵巢癌患者進行 BRCA 基因檢測，其中僅 20~25% 的患者適用相關標靶治療。嶄新的 HRD 檢測覆蓋更多基因和檢測範圍，可找出 50% 適合標靶治療的卵巢癌患者，讓更多患者獲得進一步 PARP 抑制劑的用藥選擇。另外於同年推出的全方位癌症 CGP 基因檢測，除了更全面性的檢測常見的癌症基因變異，還可以提供腫瘤突變負荷量 (TMB)、微衛星不穩定性 (MSI) 等重要資訊，這項檢測可以提供臨床端找出更多適合的標靶用藥以及免疫治療用藥，開啟新的治療契機。

1.112 年營運計畫概要：

2.1 經營方針：

慧智基因自成立以來一直以「小細節大不同」的理念為公司經營理念，搭起基因檢測與臨床應用的橋樑，致力於開發與提供多種具有臨床價值的基因檢測服務，以臨床為需求，提供完整一站式的配套服務，提供專業、即時、精準的檢測服務，協助醫師的臨床診斷治療，發展新世代基因醫學檢測模式。

慧智基因擁有完整基因檢測，致力成為台灣基因檢測領導品牌，以及亞太區專業基因醫學實驗室為目標。產品依照母胎兒醫學領域、精準醫學領域，以及基因遺傳醫學領域，規劃六大產品線為主軸：

- 1) 生殖醫學 Reproductive
- 2) 產前-孕前 Prenatal
- 3) 新生兒 Neonatal
- 4) 癌症 Cancer
- 5) 罕見疾病 Rare Disease
- 6) 精準用藥 Precision Medicine

從胚胎、產前-孕前、新生兒、癌症，到罕見疾病與精準用藥的個人化基因檢測，慧智基因的工作一直都在搭建臨床需求與基礎研究技術，所有檢測工作都可以在自己的實驗室內完成，不必再送到國外去，藉由根留台灣，發展屬於自己的檢測技術，這也是與傳統生技公司最不一樣的地方。

慧智基因以 SOFIVA 為企業核心價值，以「關於專業，我們絕不妥協」的堅持，讓客戶感受到從「小細節」中所帶來的「大不同」，創造出更多的

價值，進而對整個基因醫學的環境帶來正向的轉變。核心價值與經營理念如下：

- (1) S 永續發展 (Sustainable development)
- (2) O 卓越技術 (Original technology)
- (3) F 領導優勢 (First-mover advantage)
- (4) I 國際視野 (International perspective)
- (5) V 創造價值 (Value creation)
- (6) A 品質認證 (Assured quality)

慧智基因醫學實驗室以 QVDSP 作為實驗室的品質政策，並依檢驗流程分為「檢驗前、檢驗中、檢驗後」，用以監控及評估各階段之表現。品質政策如下：

- (1) Quality 檢測品質提升
- (2) Value 創造價值
- (3) Delivery 報告交期準確
- (4) Service 基因檢測服務確實
- (5) Promise 承諾嚴守公正保密原則

從細節差異達到極致價值，透過全程台灣檢測、多項技術平台、頂尖研發能力、國際大廠合作、遺傳諮詢服務、生物資訊團隊、專業醫師簽核、全球市場佈局、教育推廣傳承、國家品質認證的策略與品牌定位，擁有最專業的技術團隊以及原創關鍵檢測技術，為檢測升級及新品開發累積資源能量，啟動多元的成長動能。

2.2 營業計畫：

慧智基因已是全台的基因檢測領導品牌，致力於不同面向的臨床需求，提供多項基因檢測服務。展望 112 年度，營運重心為延續 111 年推出的 HRD 基因檢測、CGP 基因檢測，針對不同癌別的適應症、基因與健保藥物給付規定，以及攜手藥廠合作開發專案，進一步將服務延伸到癌症的標靶治療基因檢測，像是卵巢癌與前列腺癌(攝護腺癌)。此外，透過集團間的合作與拓展，將深耕生殖、產前-孕前和新生兒基因檢測領域，將服務一路從台北帶到桃園，並持續拓展至中台灣。配合專業實驗室的建立，全方位的醫療團隊，打造以母胎兒為中心的整合式健康照護。

112 年度主要的營業計畫與目標如下：

(1) 集團間聯手，打造三贏局面

慧智基因與禾馨醫療、宜蘊醫療加強檢測服務的合作，成為相輔相成的三個系統，為營收帶來穩定的助益。三方除了既有的母胎兒醫學基因檢測，藉由生殖醫學中心的成立，從備孕到生產一條龍整合服務，透過完整的醫療產業鏈整合，更精準掌握產業需求與發展趨勢，三者共同推進與成長。

(2) 生醫產業合作，精準醫療的完美呈現

慧智基因與國際試劑供應商、國際藥廠進行生醫產業鏈的合作，透過與學會、基金會的合作與推廣，專注於用藥基因檢測與醫療發展的核心價值，共同發展個人化精準醫療。慧智基因的全方位癌症基因檢測服務，提供臨床醫師選擇治療方式的參考，再搭醫療用藥的協助，完美達到精準醫療的合作與呈現。跨癌別、跨院所、甚至跨國際的臨床合作，使得癌症病患可直接受惠，促進多方發展癌症精準醫療的產業價值鏈，追求下一個營運動能。

(3) 全方面基因檢測管理，構建完善的服務系統

隨著精準醫學的進步，現在已經可以夠過基因檢測來了解腫瘤的特性，將腫瘤與挨整做更進一步的細微分類，並可進一步評估不同的治療方式與效益。此外，取得病人檢體的方式也更多元，從組織切片到液體切片，都可以提供不同階段的臨床應用。一方面與健檢中心合作，提供健康人全方位癌症基因體檢的「癌篩檢」，評估罹癌風險；另一方面同時與醫療院所合作，提供癌友監控癌症復發機率的「癌監控」。在癌症基因檢測產品的完整佈局，針對不同癌別與不同治療方式，提供針對標靶用藥需求相關的基因檢測，以及長期癌症監控的檢測服務，讓健康人在健檢時，以及癌友在治療前、治療期間，以及長期追蹤時，皆獲得最全面、最準確的基因檢測服務，藉由個人化精準醫療管理，帶動整體業績成長動能。

(4) 合作夥伴聯盟，佈局泰國與日本市場

無論是試劑供應商、檢測服務實驗室、藥廠、醫療院所，都有相同的共同目標，也就是將基因檢測提供到民眾。針對海外佈局策略，是藉由與試劑供應商、藥廠的合作，成為合作夥伴聯盟，可將基因檢測的觸角快速的擴及到各個國家的醫療院所。此外，針對其他國家的檢測服務實驗室，不再以傳統觀念視為競爭對手，而是改變思維成為合作夥伴，提供不同的基因檢測服務，補足彼此不同的檢測產品線，一同於當地並肩提供完善的服務給院所與民眾。針對醫療院所，依舊會積極開拓泰國與日本的主要城市與地區，尋找與醫學中心及醫療院所合作的可能性。

(5) 醫學實驗室認證與規範

慧智基因開發的所有基因檢測服務，均符合國際的指引與規範，與基因醫學最新發展趨勢同步，並迎合臨床上的真正需求，對業績成長及獲利有正向的助益，更加鞏固市場佔有率。針對國家法規規範，實驗室積極申請相關認證，包含衛生福利部食品藥物管理署的精準醫療分子檢測實驗室列冊登錄 (LDTS)、財團法人全國認證基金會 ISO 15189 實驗室認證、美國病理學會(CAP) 實驗室認證等。除了持續依據國際標準取得多項醫學實驗室認證與規範，實驗室也會挹注創新能量於研究開發新技術，並針對內部檢測流程的優化、成本的降低，提升技術端的工作效率，以領先的研發技術與實力，增進公司營收成長。

3. 受外部競爭環境、法規環境及總體經營環境之影響

(1) 特管法對基因檢測的影響

衛生福利部醫事司於近年推動實驗室開發檢測 (Laboratory Developed Tests, LDTs) 納入「特定醫療技術檢查檢驗醫療儀器施行或使用管理辦法(特管辦法)」，生技產業檢測實驗室也須符合特管法的相關規定。慧智基因醫學實驗室也已申請 LDTs 列冊登錄管理，以及 ISO 15189 國際認證，以因應法規規範並進行調整。同時針對具醫檢師執照之人才進行聘用及培養，參與並獲得多項能力試驗，包括美國病理協會 (CAP) 能力試驗、歐洲分子基因診斷品質聯盟 (EMQN) 能力試驗、台灣病理學會能力試驗、台灣鑑識科學學會能力試驗、台灣醫事檢驗學會能力試驗等，以提升及確保基因檢測服務品質。

(2) 市場高度競爭的因應措施

於市場與竞品的高度競爭，慧智基因不用價格低價競爭，而是利用全方位產品策略與佈局方向，並且發展獨特的產品，強化慧智特色，包括擁有多項檢測平台、具備頂尖研發能力、與國際大廠合作、位居市場領導地位、全程台灣檢測、擁有高品質實驗室及國家認證等優勢。另外強化公司內部專業團隊，包括臨床醫師及遺傳學專家，以及強大生物資訊團隊分析與遺傳諮詢團隊服務。

此外業務部門定期蒐集市場檢測資訊，技術部門與品管部門規劃針對各競業及檢測之因應的策略規劃與品質認證，擁立優勢做出差異化特色，同時產品部門給予相關資料抵禦競業攻擊，並舉辦實體與線上教育訓練或研討會，近距離與醫師接觸且強化專業與服務，增加醫師黏著度。

(3) 網路行銷的機會

近年來隨著網路世代覺醒，客戶端多元化消費形態已逐漸改變，慧智基因利用數位行銷管道接觸不同客戶，加強內容行銷與品牌推廣，針對產品、技術、遺傳諮詢等專業實力與實驗室品質保證，利用衛教文章、醫師訪問影片、文宣圖片等形式於社群媒體經營，並且藉由新聞稿發布、成立部落格宣導基因檢測專業知識等多元管道，針對行銷通路整合及推廣，促進品牌精神，制定品牌定位。

於社群媒體的經營，採取兩個面向。一為公司形象的宣傳；二為專業衛教文章的教育，並且串連 Facebook、Instagram、官方網站、部落格、Youtube 等媒體，同步發佈同一主題內容，並配合時事、法令、社會氛圍、時令節慶等，規劃系列產品衛教文章或品牌精神，進行相關性連結以進行社群媒體發文宣傳。

(4) 專業人材的訓練

面對民眾對於基因檢測陌生與不熟悉，慧智基因從基礎做起，規劃全國唯一開放參訪基因醫學實驗室，致力於教育推廣傳承，將基因檢測觀念

規廣大眾。並積極推動產學合作，定期於各大專院校授課，培育次世代基因醫學領域人才，同時開放學生實習機會，進行產業人才培訓。

慧智基因投入基因檢測領域已二十多年，由基因醫學權威蘇怡寧董事長與生醫博士洪加政總經理一同創立，並率先發展基因檢測服務於臨床應用，發展新世代基因醫學檢測模式，更是台灣基因檢測領導品牌。無論在技術累積、產品開發或業務拓展、行銷推廣等面向，慧智基因也將持續汲取新知、保持與時俱進，以首選慧智、小細節大不同的理念與精神，穩居市場佔有率第一，持續為公司創造最大價值及投資效益。最後，謝謝全體同仁的努力與付出及各位股東對慧智基因的支持與鼓勵。

在此敬祝各位股東 順頌時祺

董事長：蘇怡寧



經理人：洪加政



會計主管：張伏見



【Attachment II】

SOFIVA GENOMICS CO., LTD.

Audit Committee's review reports of 2022

慧智基因股份有限公司 審計委員會審查報告書

董事會造具本公司民國一一一年度營業報告書、財務報告及盈餘分配議案，其中財務報告業經委託資誠聯合會計師事務所于智帆會計師及黃世鈞會計師查核完竣，並出具查核報告。上述營業報告書、財務報告及盈餘分配議案經本審計委員會查核，認為尚無不符，爰依證券交易法第十四條之四及公司法第二百一十九條之規定，繕具報告書，敬請 鑒核。

此致

慧智基因股份有限公司一一二年股東常會

審計委員會召集人：柯柏成

柯柏成

中 華 民 國 112 年 3 月 22 日

【 Attachment III】

SOFIVA GENOMICS CO., LTD.

Independent Auditors' Report and 2022 Parent Company Only Financial Statements and 2022 Consolidated Financial Statements

Independent Auditors' Report

(2023)Financial Review Report No.22004607

Sofiva Genomics Co., Ltd.:

Opinions

The Parent Company Only Balance Sheets of Sofiva Genomics Co., Ltd. as of December 31, 2022 and 2021, in addition to the Parent Company Only Statements of Comprehensive Income, Parent Company Only Statements of Changes in Equity, Parent Company Only Statements of Cash Flows, and Notes to the Parent Company Only Financial Statements (including a summary of significant accounting policies) from January 1 to December 31, 2022 and 2020, have been audited by the CPAs.

In our opinion, the Parent Company Only Financial Statements mentioned above have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers in all material aspects, and are considered to have reasonably expressed the parent company only financial conditions of Sofiva Genomics Co., Ltd. as of December 31, 2022 and 2021, as well as the parent company only financial performance and parent company only cash flows from January 1 to December 31, 2022 and 2021.

Basis for Opinions

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Parent Company Only Financial Statements of Sofiva Genomics Co., Ltd. for the year ended December 31, 2022. These matters were addressed in the context of our audit of the Parent Company Only Financial Statements as a

whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters for the Parent Company Only Financial Statements of Sofiva Genomics Co., Ltd. for the year ended December 31, 2022 are stated as follows:

Estimation of Loss of Allowance for Accounts Receivable

Description of Key Audit Matters

For accounting policies on accounts receivable, please refer to Note 4 (7) to the Company Only Financial Statements; for accounting estimates and uncertainties in assumptions regarding estimation of loss of allowance for accounts receivable, please refer to Note 5 (2) to the Company Only Financial Statements; for description of accounting subjects for accounts receivable, please refer to Note 6 (2) to the Company Only Financial Statements.

Sofiva Genomics Co., Ltd. manages the collection and collection of accounts from customers and assumes the associated credit risk. The management authority regularly evaluates the credit quality and collection status of customers, and adjusts the credit extension policy to customers in a timely manner. In addition, the assessment of impairment of accounts receivable is based on the relevant provisions of IFRS 9 Financial Instruments, adopting a simplified method for assessment. For expected credit losses, the management authority establishes the expected loss rate based on a number of factors that may affect the customer's ability to pay, such as the overdue period of the customer on the balance sheet date and historical past, the customer's financial condition and economic condition, and incorporates forward-looking information into the future.

Since the amount of accounts receivable of Sofiva Genomics Co., Ltd. is relatively large, and the estimation of loss of allowance for accounts receivable involves the judgment of the management; therefore, we list the estimation of allowance loss of accounts receivable as one of the most important matters for verification.

Corresponding audit procedures

We list the corresponding procedures for auditing the key matters as follows:

1. Understand Sofiva Genomics Co., Ltd.'s customer credit extension status, credit quality and the policy on accrual of allowance loss of accounts receivable.
2. Test the account receivable age, check the relevant supporting documents of the date of accounts receivable, and confirm the classification during the age period.
3. Obtain and inspect relevant information provided by the management, and evaluate the ratio of accrual of allowance loss with reference to historical loss incidence in previous years and considering future forward-looking information.
4. Recalculate the accrual of allowance loss in accordance with the expected ratio of accrual.

Estimation of Labor Revenue Completion Degree

Description of Key Audit Matters

For accounting policies on revenue recognition, please refer to Note 4 (24) to the Parent Company Only Financial Statements; for accounting estimates and uncertainties in assumptions regarding labor revenue recognition, please refer to Note 5 (2) to the Parent Company Only Financial Statements; for description of accounting subjects for business revenue, please refer to Note 6 (14) to the Parent Company Only Financial Statements.

The main business items of Sofiva Genomics Co., Ltd. are pre-pregnancy, pre-natal and neonatal genetic testing and medical testing and other service income, which is recognized by the degree of completion. The income is recognized based on the ratio of the actual labor days performed to the estimated total labor days multiplied by the contract price. The estimated total number of labor days is determined based on past experience. When there are changes in the estimated total number of labor days due to changes in R&D technical capabilities or equipment upgrades, appropriate corrections will be made.

Since the estimation of the degree of completion will affect the revenue recognition and the amount is significant; therefore, we list the estimation of the degree of completion of labor revenue as one of the most important matters to audit.

Corresponding audit procedures

We list the corresponding procedures for auditing the key matters as follows:

1. Obtain the report on estimated total labor days provided by Sofiva Genomics Co., Ltd. for each testing item, and understand the formulation method of its estimated total labor days.
2. For the testing service items provided by Sofiva Genomics Co., Ltd., the actual labor days of the testing services in the current year are selected and compared with the estimated total labor days. If there are significant differences, we will trace the reasons for the differences to evaluate the formulation of estimated total labor days.
3. Obtain the list of testing services that have not been completed on the balance sheet date, calculate the degree of completion based on the estimated total labor days, and recalculate the labor revenue that should be recognized.

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

To ensure that the Parent Company Only Financial Statements do not contain material misstatements caused by fraud or errors, the management is responsible for preparing prudent Parent Company Only Financial Statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and for preparing and maintaining necessary internal control procedures pertaining to the Parent Company Only Financial Statements.

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

Those charged with governance (including the Audit Committee) are responsible for overseeing Sofiva Genomics Co., Ltd.'s financial reporting process.

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

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

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

1. Identify and evaluate the risk of material misstatements due to fraud or error in the Parent Company Only Financial Statements; design and carry out appropriate countermeasures for the evaluated risk; and obtain sufficient and appropriate evidence as the basis for audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of Sofiva Genomics Co., Ltd.
3. Assess the appropriateness of the accounting policies adopted by the management, as well as the reasonableness of their accounting estimates and relevant disclosures.
4. Conclude on the appropriateness of the 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 Sofiva Genomics Co., Ltd.'s ability to operate as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the

Parent Company Only Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Sofiva Genomics Co., Ltd. to cease to continue as a going concern.

5. Evaluate the overall expression, structure and contents of the Parent Company Only Financial Statements (including relevant Notes), and whether the Parent Company Only Financial Statements fairly present relevant transactions and items.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within Sofiva Genomics Co., Ltd. to express an opinion on the Parent Company Only Financial Statements. We are responsible for the direction, supervision, and performance of the audit and for expressing an opinion on the Parent Company Only Financial Statements of Sofiva Genomics Co., Ltd.

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

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

From the matters communicated with those charged with governance, we determine the key audit matters of Sofiva Genomics Co., Ltd.'s Parent Company Only Financial Statements for the year ended December 31, 2022. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

PricewaterhouseCoopers Taiwan

Yu Chih-Fan

CPA

Huang Shih-Chun

Financial Supervisory Commission

Approval NO.: Jin-Guan-Jheng-Liou-Zih NO.1110349013

Jin-Guan-Jheng-Liou-Zih NO.1050029449

March 22, 2023

Sofiva Genomics Co. Ltd.
Individual Balance Sheets
As at December 31, 2022 and 2021

(Unit: NTD Thousand)

Assets	Notes	December 31, 2022		December 31, 2021		
		Amount	%	Amount	%	
Current Assets						
1100	Cash and Cash Equivalents	6 (1)	\$ 70,768	9	\$ 160,622	20
1136	Financial Assets at Amortized Cost - Current	6 (1)	42,150	5	30,200	4
1140	Contract Assets - Current	6 (14) and 7 (2)	9,646	1	9,900	1
1150	Net Amount of Notes Receivable	6 (2)	8,348	1	6,780	1
1170	Net Amount of Accounts Receivable	6 (2)	53,465	7	53,744	6
1180	Accounts receivable - Related Party, Net Value	6 (2) and 7 (2)	2,899	-	4,262	-
1200	Other Receivables		464	-	22	-
1210	Other receivables - related parties	7 (2)	19,167	3	7,886	1
1220	Income Tax Assets in the Current Period	6 (21)	2,242	-	2,460	-
130X	Inventories	6 (3)	54,379	7	38,049	5
1410	Advance Payment		10,222	1	6,086	1
1470	Other Current Assets		1,758	-	1,214	-
11XX	Total Current Assets		<u>275,508</u>	<u>34</u>	<u>321,225</u>	<u>39</u>
Non-current Assets						
1550	Investment Accounted for Using Equity Method	6 (4)	390,873	49	353,510	43
1600	Property, Plant and Equipment	6 (5)	55,006	7	41,123	5
1755	Right-of-use Assets	6 (6)	68,564	8	81,080	10
1780	Intangible Assets		6,614	1	6,234	1
1840	Deferred income tax assets	6 (21)	1,859	-	3,987	1
1920	Refundable deposits	7 (2)	6,101	1	11,145	1
1990	Other Non-current Assets - Others		669	-	712	-
15XX	Total Non-current Assets		<u>529,686</u>	<u>66</u>	<u>497,791</u>	<u>61</u>
1XXX	Total assets		<u>\$ 805,194</u>	<u>100</u>	<u>\$ 819,016</u>	<u>100</u>

(Continued on next page)

Sofiva Genomics Co. Ltd.

Individual Balance Sheets

As at December 31, 2022 and 2021

(Unit: NTD Thousand)

Liabilities and Equities	Notes	December 31, 2022		December 31, 2021		
		Amount	%	Amount	%	
Liabilities						
Current Liabilities						
2130	Contract Liabilities - Current	6 (14)	\$ 2,025	-	\$ 2,605	-
2150	Notes Payable		-	-	1,618	-
2160	Notes Payable - Related Party	7 (2)	-	-	2,586	-
2170	Accounts Payable		43,687	6	48,700	6
2180	Accounts Payable - Related Party	7 (2)	17,712	2	14,387	2
2200	Other Payables	6 (7)	34,818	4	31,307	4
2220	Other payables - related parties	7 (2)	52	-	222	-
2230	Income Tax Liabilities for the Current Period	6 (21)	-	-	4,215	1
2250	Liability Reserve - Current	6 (8)	1,878	-	1,290	-
2280	Lease Liabilities - Current		12,022	2	11,554	2
2300	Other Current Liabilities		1,922	-	1,951	-
21XX	Total Current Liabilities		<u>114,116</u>	<u>14</u>	<u>120,435</u>	<u>15</u>
Non-current Liabilities						
2550	Liability Reserve - Non-current	6 (8)	2,940	-	2,896	-
2570	Deferred income tax liabilities	6 (21)	313	-	-	-
2580	Lease Liabilities - Non-current		59,432	8	71,454	9
2600	Other non-current liabilities	6 (4)	1,475	-	-	-
25XX	Total Non-current Liabilities		<u>64,160</u>	<u>8</u>	<u>74,350</u>	<u>9</u>
2XXX	Total Liabilities		<u>178,276</u>	<u>22</u>	<u>194,785</u>	<u>24</u>
Equity						
Share Capital						
3110	Capital Stock - Common Shares	6 (11)	213,624	27	213,624	26
Capital Surplus						
3200	Capital Surplus	6 (12)	330,987	41	328,309	40
Retained Earnings						
3310	Legal Reserve	6 (13)	30,207	4	24,509	3
3350	Undistributed Earnings		52,132	6	57,779	7
Other Equity						
3400	Other Equity		(32)	-	10	-
3XXX	Total equity		<u>626,918</u>	<u>78</u>	<u>624,231</u>	<u>76</u>
Significant Contingent Liabilities and Unrecognized Contract Commitments						
Significant Subsequent Events						
3X2X	Total Liabilities and Equities		<u>\$ 805,194</u>	<u>100</u>	<u>\$ 819,016</u>	<u>100</u>

The accompanying notes are an integral part of the individual financial statements. Please also refer thereto.

Chairman: Su Yi-ning

General Manager: Hung Chia-cheng

Accounting Manager: Chang Fu-chien

Sofiva Genomics Co. Ltd.

Individual Statements of Comprehensive Income

As at December 31, 2022 and 2021

(Unit: NTD Thousand,
except for earnings per share amount)

Item	Notes	2022		2021		
		Amount	%	Amount	%	
4000	Operating Revenue	6 (14) and 7 (2)	\$ 492,691	100	\$ 507,276	100
5000	Operating costs	6 (3) (19) and 7 (2)	(352,880)	(72)	(336,872)	(67)
5900	Operating Gross profit		139,811	28	170,404	33
	Operating expenses	6 (19)				
6100	Sales Expenses		(52,240)	(10)	(51,274)	(10)
6200	Administrative Expenses		(78,067)	(16)	(74,909)	(15)
6300	Research and Development Expenses		(10,335)	(2)	(10,797)	(2)
6450	Expected Credit Impairment Loss (Gain)	12 (2)	486	-	138	-
6000	Total operating expenses		(140,156)	(28)	(136,842)	(27)
6900	Operating Profit (Loss)		(345)	-	33,562	6
	Non-operating income and expenses					
7100	Interest Income	6 (15) and 7(2)	713	-	388	-
7010	Other Incomes	6 (14) and 7 (2)	1,165	-	2,318	-
7020	Other Gains and Losses	6 (17)	1,362	1	(1,741)	-
7050	Financial Costs	6 (18)	(1,424)	-	(1,629)	-
7070	Share of profit or loss of subsidiaries, associates and joint ventures accounted for using the equity method	6 (4)	44,836	9	30,874	6
7000	Total Non-operating Income and Expenses		46,652	10	30,210	6
7900	Net Profit before Tax		46,307	10	63,772	12
7950	Income tax expenses	6 (21)	(3,531)	(1)	(6,796)	(1)
8200	Net Profit of Current Period		\$ 42,776	9	\$ 56,976	11
	Items that May Be Subsequently Reclassified to Profit or Loss					
8361	Exchange Differences in Conversion of the Financial Statements of Foreign Operations		(\$ 53)	-	(\$ 328)	-
8399	Income Tax Related to Items that May Be Subsequently Reclassified to Profit or Loss		11	-	(3)	-
8360	Total of Items that May Be Subsequently Reclassified to Profit or Loss		(42)	-	(331)	-
8300	Other Comprehensive Income (Net)		(\$ 42)	-	(\$ 331)	-
8500	Total Comprehensive Income of Current Period		\$ 42,734	9	\$ 56,645	11
	Basic Earnings per Share					
9750	Net Profit of Current Period	6 (22)	\$ 2.00		\$ 2.68	
	Diluted Earnings per Share					
9850	Net Profit of Current Period	6 (22)	\$ 2.00		\$ 2.68	

The accompanying notes are an integral part of the individual financial statements. Please also refer thereto.

Chairman: Su Yi-ning

General Manager: Hung Chia-cheng

Accounting Manager: Chang Fu-chien

Sofiva Genomics Co. Ltd.
Individual Statements of Changes in Equity

As at December 31, 2022 and 2021

(Unit: NTD Thousand)

	Notes	Capital Surplus				Retained Earnings		Other Equity		Total
		Capital Stock - Common Shares	Issue Premium	Changes in the Net Equity Value of Associated Enterprises Recognized by Equity Method	Employee Share Options	Others	Legal Reserve	Undistributed Earnings	Exchange Differences in Conversion of the Financial Statements of Foreign Operations	
<u>2021</u>										
Balance as at January 1, 2021		\$ 212,616	\$ 224,468	\$ 57,447	\$ 2,379	\$ 30	\$ 21,124	\$ 33,954	\$ 341	\$ 552,359
Net Profit of Current Period		-	-	-	-	-	-	56,976	-	56,976
Other Comprehensive Profit (Loss) for the Current Period		-	-	-	-	-	-	-	(331)	(331)
Total Comprehensive Profit (Loss) for the Current Period		-	-	-	-	-	-	56,976	(331)	56,645
Appropriation and distribution of earnings for 2020:	6 (13)									
Provision of Legal Reserve		-	-	-	-	-	3,385	(3,385)	-	-
Cash Dividend of Common Stock		-	-	-	-	-	-	(29,766)	-	(29,766)
Employee Share Option Compensation Cost	6 (10)	-	-	-	2,865	-	-	-	-	2,865
Exercise of employee stock options		1,008	705	-	(594)	-	-	-	-	1,119
Changes in Net Equity of Associated Enterprises Accounted for Using the Equity Method not recognized in Proportion to the Percentage of Shareholding	6 (4)	-	-	41,795	-	-	-	-	-	41,795
Changes in Net Equity of Associated Enterprises Accounted for Using the Equity Method recognised in Proportion to the Percentage of Shareholding	6 (4)	-	-	(786)	-	-	-	-	-	(786)
Balance as at December 31, 2021		\$ 213,624	\$ 225,173	\$ 98,456	\$ 4,650	\$ 30	\$ 24,509	\$ 57,779	\$ 10	\$ 624,231
<u>2022</u>										
Balance as at January 1, 2022		\$ 213,624	\$ 225,173	\$ 98,456	\$ 4,650	\$ 30	\$ 24,509	\$ 57,779	\$ 10	\$ 624,231
Net Profit of Current Period		-	-	-	-	-	-	42,776	-	42,776
Other Comprehensive Profit (Loss) for the Current Period		-	-	-	-	-	-	-	(42)	(42)
Total Comprehensive Profit (Loss) for the Current Period		-	-	-	-	-	-	42,776	(42)	42,734
Appropriation and distribution of earnings for 2021:	6 (13)									
Provision of Legal Reserve		-	-	-	-	-	5,698	(5,698)	-	-
Cash Dividend of Common Stock		-	-	-	-	-	-	(42,725)	-	(42,725)
Employee Share Option Compensation Cost	6 (10)	-	-	-	2,678	-	-	-	-	2,678
Balance as at December 31, 2022		\$ 213,624	\$ 225,173	\$ 98,456	\$ 7,328	\$ 30	\$ 30,207	\$ 52,132	(\$ 32)	\$ 626,918

The accompanying notes are an integral part of the individual financial statements. Please also refer thereto.

Chairman: Su Yi-ning

General Manager: Hung Chia-cheng

Accounting Manager: Chang Fu-chien

Sofiva Genomics Co. Ltd.
Individual Statements of Cash Flows
As at December 31, 2022 and 2021

(Unit: NTD Thousand)

	Notes	2022	2021
Cash flows from operating activities			
Current Net Income before Tax		\$ 46,307	\$ 63,772
Adjusted Items			
Adjustments:			
Depreciation Expense of Property, Plant and Equipment and Right-of-use Assets	6 (19)	33,292	34,027
Amortization of Intangible Assets	6 (19)	3,698	2,036
Expected Credit Impairment Loss (Gain)	12 (2)	(486)	(138)
Interest Expenses	6 (18)	1,424	1,629
Interest Income	6 (15)	(713)	(388)
Employee Share Option Compensation Cost	6 (10)	2,678	2,865
Share of profit or loss of subsidiaries, associates and joint ventures accounted for using the equity method	6 (4)	(44,836)	(30,874)
Changes in Assets/Liabilities Related to Operating Activities			
Net Change in Assets Related to Operating Activities			
Contract Assets - Current		254	(3,289)
Net Amount of Notes Receivable		(1,568)	800
Net Amount of Accounts Receivable		765	(10,640)
Accounts receivable - Related Party, Net Value		1,363	2,946
Other Receivables		(421)	(11)
Other receivables - related parties		254	(74)
Inventories		(16,330)	5,893
Advance Payment		(4,136)	1,474
Other Current Assets		(544)	(37)
Net Change in Liabilities Related to Operating Activities			
Contract Liabilities - Current		(580)	(557)
Notes Payable		(1,618)	209
Notes Payable - Related Party		(2,586)	74
Accounts Payable		(5,013)	7,904
Accounts Payable - Related Party		3,325	7,834
Other Payables		2,384	(6,519)
Other payables - related parties		(170)	222
Liability Reserve - Current		588	(96)
Other Current Liabilities		(29)	408
Cash Inflow from Operations		17,302	79,470
Interests Received		692	388
Interests Paid		(1,380)	(1,586)
Income Tax Paid		(7,536)	(3,033)
Collected Income Tax		2,460	-
Net cash flows generated from operating activities		11,538	75,239

(Continued on next page)

Sofiva Genomics Co. Ltd.
Individual Statements of Cash Flows
As at December 31, 2022 and 2021

(Unit: NTD Thousand)

	Notes	2022	2021
Cash flows from investing activities			
Increase in Financial Assets Measured at Amortized Cost- Current		(11,950)	-
Other receivables - related parties		(11,535)	(7,512)
Acquisition of Property, Plant, and Equipment	6 (23)	(33,532)	(7,389)
Acquisition of Intangible Assets		(2,165)	(4,489)
Increase in Other Non-Current Assets		(1,870)	(712)
Increase in Refundable Deposits		(2,056)	(6,574)
Decrease in Refundable Deposits		7,100	183
Dividend Received	7 (2)	8,895	7,753
Net Cash Outflow from Investing Activities		(47,113)	(18,740)
Cash flows from financing activities			
Repayment of the Principal Portion of Lease Liabilities	6 (24)	(11,554)	(11,322)
Distributed Cash Dividend	6 (24)	(42,725)	(29,766)
Decrease in Deposits Received		-	(2)
Exercise of employee stock options		-	1,119
Net Cash Outflow from Financing Activities		(54,279)	(39,971)
Increase (Decrease) in Cash and Cash Equivalents in the Current Period		(89,854)	16,528
Cash and Cash Equivalents at Beginning of the Period		160,622	144,094
Cash and Cash Equivalents at End of the Period		\$ 70,768	\$ 160,622

The accompanying notes are an integral part of the individual financial statements. Please also refer thereto.

Chairman: Su Yi-ning

General Manager: Hung Chia-cheng

Accounting Manager: Chang Fu-chien

Independent Auditors' Report

(2023) Financial Review Report No. 22004891

Sofiva Genomics Co., Ltd.:

Opinions

Sofiva Genomics Co., Ltd. and its subsidiaries (hereinafter referred to as Sofiva Group) ` Consolidated Balance Sheets as of December 31, 2022 and 2021, that is, the Consolidated Income Statement, the Consolidated Statements of Changes in Equity and Consolidated Cash Flow Statement, and Notes to Consolidated Financial Statements (including summary of significant accounting policies) of January 1 to December 31, 2022 and 2021 have been reviewed and completed by the CPA.

In our opinion, the Consolidated Financial Statements mentioned above have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, as well as the International Financial Reporting Standards (IFRSs), International Accounting Standards (IAS), law and regulation reviews and their announcements recognized and announced by the Financial Supervisory Commission in all material aspects, and are considered to have reasonably expressed the consolidated financial conditions of Sofiva Group and its subsidiaries as of December 31, 2022 and 2021, as well as the consolidated financial performance and consolidated cash flows from January 1 to December 31, 2022 and 2021.

Basis for Opinions

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Consolidated Financial Statements of Sofiva Group 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.

Key audit matters for the Consolidated Financial Statements of Sofiva Group and its subsidiaries for the year ended December 31, 2022 are stated as follows:

Estimation of Loss of Allowance for Accounts Receivable

Description of Key Audit Matters

For accounting policies on accounts receivable, please refer to Note 4 (8) to the Consolidated Financial Statements; for accounting estimates and uncertainties in assumptions regarding estimation of loss of allowance for accounts receivable, please refer to Note 5 (2) to the Consolidated Financial Statements; for description of accounting subjects for accounts receivable, please refer to Note 6 (2) to the Consolidated Financial Statements.

Sofiva Group manages the collection and collection of accounts from customers and assumes the associated credit risk. The management authority regularly evaluates the credit quality and collection status of customers, and adjusts the credit extension policy to customers in a timely manner. In addition, the assessment of impairment of accounts receivable is based on the relevant provisions of IFRS 9 Financial Instruments, adopting a simplified method for assessment. For expected credit losses, the management authority establishes the expected loss rate based on a number of factors that may affect the customer's ability to pay, such as the overdue period of the customer on the balance sheet date and historical past, the customer's financial condition and economic condition, and incorporates forward-looking information into the future.

Since the amount of accounts receivable of Sofiva Group is relatively large, and the estimation of loss of allowance for accounts receivable involves the judgment of the management; therefore, we list the estimation of allowance loss of accounts receivable as one of the most important matters for verification.

Corresponding audit procedures

We list the corresponding procedures for auditing the key matters as follows:

1. Understand Sofiva Group's customer credit extension status, credit quality and the policy on accrual of allowance loss of accounts receivable.
2. Test the account receivable age, check the relevant supporting documents of the date of accounts receivable, and confirm the classification during the age period.
3. Obtain and inspect relevant information provided by the management, and evaluate the ratio of accrual of allowance loss with reference to historical loss incidence in previous years and considering future forward-looking information.
4. Recalculate the accrual of allowance loss in accordance with the expected ratio of accrual.

Estimation of Labor Revenue Completion Degree

Description of Key Audit Matters

For accounting policies on revenue recognition, please refer to Note 4 (25) to the Consolidated Financial Statements; for accounting estimates and uncertainties in assumptions regarding labor revenue recognition, please refer to Note 5 (2) to the Consolidated Financial Statements; for description of accounting subjects for business revenue, please refer to Note 6 (14) to the Consolidated Financial Statements.

The main business items of Sofiva Group are pre-pregnancy, pre-natal and neonatal genetic testing and medical testing and other service income, which is recognized by the degree of completion. The income is recognized based on the ratio of the actual labor days performed to the estimated total labor days multiplied by the contract price. The estimated total number of labor days is determined based on past experience. When there are changes in the estimated total number of labor days due to changes in R&D technical capabilities or equipment upgrades, appropriate corrections will be made.

Since the estimation of the degree of completion will affect the revenue recognition and the amount is significant; therefore, we list the estimation of the degree of completion of labor revenue as one of the most important matters to audit.

Corresponding audit procedures

We list the corresponding procedures for auditing the key matters as follows:

1. Obtain the report on estimated total labor days provided by Sofiva Group for each testing item, and understand the formulation method of its estimated total labor days.
2. For the testing service items provided by Sofiva Group, the actual labor days of the testing services in the current year are selected and compared with the estimated total labor days. If there are significant differences, we will trace the reasons for the differences to evaluate the formulation of estimated total labor days.
3. Obtain the list of testing services that have not been completed on the balance sheet date, calculate the degree of completion based on the estimated total labor days, and recalculate the labor revenue that should be recognized.

Other Matters - Notes to Parent Company Only Financial Statements

Sofiva Genomics Co., Ltd. has formulated the Parent Company Only Financial Statements for the years ended December 31, 2022 and 2021, on which we have issued an unqualified opinion.

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

To ensure that the Consolidated Financial Statements do not contain material misstatements caused by fraud or errors, the management is responsible for preparing prudent Consolidated Financial Statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, as well as the IFRS, IAS, law and regulation reviews and their announcements recognized and announced by the Financial Supervisory Commission, and for preparing and maintaining necessary internal control procedures pertaining to the Consolidated Financial Statements.

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

Those charged with governance (including the Audit Committee) are responsible for overseeing Sofiva Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and evaluate the risk of material misstatements due to fraud or error in the Consolidated Financial Statements; design and carry out appropriate countermeasures for the evaluated risk; and obtain sufficient and appropriate evidence as the basis for their audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of Sofiva Group.
3. Assess the appropriateness of the accounting policies adopted by the management, as well as the reasonableness of their accounting estimates and relevant disclosures.

4. Conclude on the appropriateness of the 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 Sofiva Group's ability to operate as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Consolidated Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Sofiva Group to cease to continue as a going concern.
5. Evaluate the overall expression, structure and contents of the Consolidated Financial Statements (including relevant Notes), and whether the Consolidated Financial Statements fairly present relevant transactions and items.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within Sofiva Group and its subsidiaries to express an opinion on the Consolidated Financial Statements. We are responsible for the direction, supervision, and performance of the audit of the Group and for expressing an opinion on the Consolidated Financial Statements of Sofiva Group.

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

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

From the matters communicated with those charged with governance, we determine the key audit matters of Sofiva Group and its subsidiaries' Consolidated Financial Statements for the year ended December 31, 2022. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

PricewaterhouseCoopers Taiwan

Yu Chih-Fan

CPA

Huang Shih-Chun

Financial Supervisory Commission

Approval NO.:Jin-Guan-Jheng-Liou-Zih NO.1110349013
Jin-Guan-Jheng-Liou-Zih NO.1050029449

March 22, 2023

Sofiva Genomics Co. Ltd. and Subsidiaries
Consolidated Balance Sheets
As at December 31, 2022 and 2021

Unit: NTD Thousand

Assets	Notes	December 31, 2022		December 31, 2021		
		Amount	%	Amount	%	
Current Assets						
1100	Cash and Cash Equivalents	6 (1)	\$ 119,812	15	\$ 214,992	26
1136	Financial Assets at Amortized Cost -	6 (1)				
	Current		51,150	7	30,200	4
1140	Contract Assets - Current	6 (14) and 7 (2)	9,601	1	9,818	1
1150	Net Amount of Notes Receivable	6 (2)	8,348	1	6,780	1
1170	Net Amount of Accounts Receivable	6 (2)	54,539	7	54,111	7
1180	Accounts receivable - Related Party, Net	6 (2) and 7 (2)				
	Value		2,669	-	3,333	-
1200	Other Receivables		485	-	44	-
1220	Income Tax Assets in the Current Period	6 (19)	7,040	1	4,716	-
130X	Inventories	6 (3)	57,078	7	41,562	5
1410	Advance Payment		10,833	1	6,578	1
1470	Other Current Assets		2,325	-	1,392	-
11XX	Total Current Assets		<u>323,880</u>	<u>40</u>	<u>373,526</u>	<u>45</u>
Non-current Assets						
1550	Investment Accounted for Using Equity	6 (4)				
	Method		333,316	41	297,346	36
1600	Property, Plant and Equipment	6 (5)	57,467	7	44,391	6
1755	Right-of-use Assets	6 (6)	71,764	9	84,176	10
1780	Intangible Assets		6,614	1	6,234	1
1840	Deferred income tax assets	6 (19)	6,347	1	8,912	1
1920	Refundable deposits		7,199	1	6,206	1
1990	Other Non-current Assets - Others		670	-	1,510	-
15XX	Total Non-current Assets		<u>483,377</u>	<u>60</u>	<u>448,775</u>	<u>55</u>
1XXX	Total assets		<u>\$ 807,257</u>	<u>100</u>	<u>\$ 822,301</u>	<u>100</u>

(Continued on next page)

Sofiva Genomics Co. Ltd. and Subsidiaries

Consolidated Balance Sheets
As at December 31, 2022 and 2021

Unit: NTD Thousand

Liabilities and Equities	Notes	December 31, 2022		December 31, 2021		
		Amount	%	Amount	%	
Liabilities						
Current Liabilities						
2130	Contract Liabilities - Current	6 (14)	\$ 2,111	-	\$ 2,691	-
2150	Notes Payable		-	-	1,618	-
2160	Notes Payable - Related Party	7 (2)	-	-	2,586	-
2170	Accounts Payable		45,442	5	51,245	6
2180	Accounts Payable - Related Party	7 (2)	5,160	1	2,995	1
2200	Other Payables	6 (7) and 7 (2)	45,910	6	40,378	5
2230	Income Tax Liabilities for the Current Period	6 (19)	-	-	4,215	1
2250	Liability Reserve - Current	6 (8)	1,878	-	1,290	-
2280	Lease Liabilities - Current		14,155	2	14,481	2
2300	Other Current Liabilities		1,335	-	1,848	-
21XX	Total Current Liabilities		<u>115,991</u>	<u>14</u>	<u>123,347</u>	<u>15</u>
Non-current Liabilities						
2550	Liability Reserve - Non-current	6 (8)	3,117	-	3,060	-
2570	Deferred income tax liabilities	6 (19)	313	-	-	-
2580	Lease Liabilities - Non-current		60,515	8	71,454	9
25XX	Total Non-current Liabilities		<u>63,945</u>	<u>8</u>	<u>74,514</u>	<u>9</u>
2XXX	Total Liabilities		<u>179,936</u>	<u>22</u>	<u>197,861</u>	<u>24</u>
Equities Attributable to Owners of Parent Company						
Share Capital						
3110	Capital Stock - Common Shares	6 (11)	213,624	27	213,624	26
Capital Surplus						
3200	Capital Surplus	6 (12)	330,987	41	328,309	40
Retained Earnings						
3310	Legal Reserve	6 (13)	30,207	4	24,509	3
3350	Undistributed Earnings		52,132	6	57,779	7
Other Equity						
3400	Other Equity		(32)	-	10	-
31XX	Total Equities Attributable to Owners of the Parent Company		<u>626,918</u>	<u>78</u>	<u>624,231</u>	<u>76</u>
36XX	Non-controlling Interests		<u>403</u>	<u>-</u>	<u>209</u>	<u>-</u>
3XXX	Total equity		<u>627,321</u>	<u>78</u>	<u>624,440</u>	<u>76</u>
Significant Contingent Liabilities and Unrecognized Contract Commitments						
Significant Subsequent Events						
3X2X	Total Liabilities and Equities		<u>\$ 807,257</u>	<u>100</u>	<u>\$ 822,301</u>	<u>100</u>

The accompanying notes are an integral part of the consolidated financial statements. Please also refer thereto.

Chairman: Su Yi-ning

General Manager: Hung Chia-cheng

Accounting Manager: Chang Fu-chien

Sofiva Genomics Co. Ltd. and Subsidiaries
Consolidated Statements of Comprehensive Income
As at December 31, 2022 and 2021

Unit: NTD Thousand,

(except earnings per share, which are listed in NTD)

Item	Notes	2022		2021		
		Amount	%	Amount	%	
4000	Operating Revenue	6 (14) and 7 (2)	\$ 495,775	100	\$ 508,415	100
5000	Operating costs	6 (3) (17) and 7 (2)	(346,787)	(70)	(331,602)	(65)
5900	Operating Gross profit		148,988	30	176,813	35
	Operating expenses	6 (17)				
6100	Sales Expenses		(52,363)	(10)	(51,415)	(10)
6200	Administrative Expenses		(82,989)	(17)	(79,499)	(16)
6300	Research and Development Expenses		(10,335)	(2)	(10,797)	(2)
6450	Expected Credit Impairment Loss (Gain)	12 (2)	486	-	138	-
6000	Total operating expenses		(145,201)	(29)	(141,573)	(28)
6900	Operating Profit		3,787	1	35,240	7
	Non-operating income and expenses					
7100	Interest Income	6 (15)	672	-	346	-
7010	Other Incomes		1,097	-	540	-
7020	Other Gains and Losses		1,380	-	(1,741)	(1)
7050	Financial Costs	6 (16)	(1,489)	-	(1,739)	-
7060	Share of Profit or Loss of Associated Enterprises and Joint Ventures Recognized by the Equity Method	6 (4)	41,902	9	31,047	6
7000	Total Non-operating Income and Expenses		43,562	9	28,453	5
7900	Net Profit before Tax		47,349	10	63,693	12
7950	Income tax expenses	6 (19)	(4,196)	(1)	(6,924)	(1)
8200	Net Profit of Current Period		\$ 43,153	9	\$ 56,769	11

(Continued on next page)

Sofiva Genomics Co., Ltd. And Its Subsidiaries
Consolidated Statements of Comprehensive Income
January 1 to December 31, 2022 and 2021

Unit: NTD Thousand
(except earnings per share, which are listed in NTD)

Item	Notes	2022		2021	
		Amount	%	Amount	%
Other Comprehensive Income (Loss)					
Items that May Be Subsequently Reclassified to Profit or Loss					
8361	Exchange Differences in Conversion of the Financial Statements of Foreign Operations	(\$ 59)	-	(\$ 366)	-
8399	Income Tax Related to Items that May Be Subsequently Reclassified to Profit or Loss	11	-	(3)	-
8360	Total of Items that May Be Subsequently Reclassified to Profit or Loss	(48)	-	(369)	-
8300	Other Comprehensive Income (Net)	(\$ 48)	-	(\$ 369)	-
8500	Total Comprehensive Income of Current Period	\$ 43,105	9	\$ 56,400	11
Net Income Attributable to:					
8610	Owners of the Parent Company	\$ 42,776	9	\$ 56,976	11
8620	Non-controlling Interests	377	-	(207)	-
		\$ 43,153	9	\$ 56,769	11
Total Comprehensive Profit or Loss Attributable to:					
8710	Owners of the Parent Company	\$ 42,734	9	\$ 56,645	11
8720	Non-controlling Interests	371	-	(245)	-
		\$ 43,105	9	\$ 56,400	11
Basic Earnings per Share					
9750	Net Profit of Current Period	\$	2.00	\$	2.68
Diluted Earnings per Share					
9850	Net Profit of Current Period	\$	2.00	\$	2.68

The accompanying notes are an integral part of the consolidated financial statements. Please also refer thereto.

Chairman: Su Yi-ning

General Manager: Hung Chia-cheng

Accounting Manager: Chang Fu-chien

Sofiva Genomics Co. Ltd. and Subsidiaries
Consolidated Statements of Changes in Equity

As at December 31, 2022 and 2021

(Unit: NTD Thousand)

		Equities Attributable to Owners of Parent Company										
		Capital Surplus			Retained Earnings			Other Equity				
		Changes in the Net Equity Value of Associated Enterprises Recognized by Equity Method			Employee Share Options		Undistributed Earnings		Exchange Differences in Conversion of the Financial Statements of Foreign Operations		Non-controlling Interests	
Notes	Capital Stock - Common Shares	Issue Premium	Others	Legal Reserve	Total	Total	Total	Total	Total	Total	Total	
2021												
	Balance as at January 1, 2021	\$ 212,616	\$ 224,468	\$ 57,447	\$ 2,379	\$ 30	\$ 21,124	\$ 33,954	\$ 341	\$ 552,359	\$ 454	\$ 552,813
	Net Profit of Current Period	-	-	-	-	-	56,976	-	-	56,976	(207)	56,769
	Other Comprehensive Profit (Loss) for the Current Period	-	-	-	-	-	-	(331)	(331)	(331)	(38)	(369)
	Total Comprehensive Profit (Loss) for the Current Period	-	-	-	-	-	56,976	(331)	(331)	56,645	(245)	56,400
	Surplus Appropriation and Distribution for 2020	-	-	-	-	-	-	-	-	-	-	-
	Provision of Legal Reserve	-	-	-	-	3,385	(3,385)	-	-	-	-	-
	Cash Dividend of Common Stock	-	-	-	-	-	(29,766)	-	-	(29,766)	-	(29,766)
	Employee Share Option	-	-	-	2,865	-	-	-	-	2,865	-	2,865
	Compensation Cost	-	-	-	(594)	-	-	-	-	-	-	-
	Exercise of employee stock options	1,008	705	-	-	-	-	-	-	1,119	-	1,119
	Changes in Net Equity of Associated Enterprises Accounted for Using the Equity Method not recognized in Proportion to the Percentage of Shareholding	-	-	41,795	-	-	-	-	-	41,795	-	41,795
	Changes in Net Equity of Associated Enterprises Accounted for Using the Equity Method recognized in Proportion to the Percentage of Shareholding	-	-	(786)	-	-	-	-	-	(786)	-	(786)
	Balance as at December 31, 2021	\$ 213,624	\$ 225,173	\$ 98,456	\$ 4,650	\$ 30	\$ 24,509	\$ 57,779	\$ 10	\$ 624,231	\$ 209	\$ 624,440
2022												
	Balance as at January 1, 2022	\$ 213,624	\$ 225,173	\$ 98,456	\$ 4,650	\$ 30	\$ 24,509	\$ 57,779	\$ 10	\$ 624,231	\$ 209	\$ 624,440
	Net Profit of Current Period	-	-	-	-	-	42,776	-	-	42,776	377	43,153
	Other Comprehensive Profit (Loss) for the Current Period	-	-	-	-	-	-	(42)	(42)	(42)	(6)	(48)
	Total Comprehensive Profit (Loss) for the Current Period	-	-	-	-	-	42,776	(42)	(42)	42,734	371	43,105
	Surplus Appropriation and Distribution for 2021	-	-	-	-	-	-	-	-	-	-	-
	Provision of Legal Reserve	-	-	-	-	5,698	(5,698)	-	-	-	-	-
	Cash Dividend of Common Stock	-	-	-	-	-	(42,725)	-	-	(42,725)	-	(42,725)
	Employee Share Option	-	-	-	2,678	-	-	-	-	2,678	-	2,678
	Compensation Cost	-	-	-	-	-	-	-	-	-	-	-
	Increase/Decrease in Non-controlling Interests	-	-	-	-	-	-	-	-	-	(177)	(177)
	Balance as at December 31, 2022	\$ 213,624	\$ 225,173	\$ 98,456	\$ 7,328	\$ 30	\$ 30,207	\$ 52,132	\$ (32)	\$ 626,918	\$ 403	\$ 627,321

The accompanying notes are an integral part of the consolidated financial statements. Please also refer thereto.

Chairman: Su Yi-ning

General Manager: Hung Chia-cheng

Accounting Manager: Chang Fu-chien

Sofiva Genomics Co. Ltd. and Subsidiaries
Consolidated Statements of Cash Flows
As at December 31, 2022 and 2021

(Unit: NTD Thousand)

	Notes	2022	2021
Cash flows from operating activities			
Current Net Income before Tax		\$ 47,349	\$ 63,693
Adjusted Items			
Adjustments:			
Depreciation Expense of Property, Plant and Equipment and Right-of-use Assets	6 (17)	39,093	39,915
Amortization of Intangible Assets	6 (17)	3,698	2,036
Expected Credit Impairment Loss (Gain)	12 (2)	(486)	(138)
Interest Expenses	6 (16)	1,489	1,739
Interest Income	6 (15)	(672)	(346)
Employee Share Option Compensation Cost	6 (10)	2,678	2,865
Share of Loss (Gain) of Associated Enterprise Recognized by the Equity Method	6 (4)	(41,902)	(31,047)
Loss (Gain) from Disposal of Property, Plant and Equipment		(17)	-
Changes in Assets/Liabilities Related to Operating Activities			
Net Change in Assets Related to Operating Activities			
Contract Assets - Current		217	(3,362)
Net Amount of Notes Receivable		(1,568)	800
Net Amount of Accounts Receivable		58	(8,925)
Accounts receivable - Related Party, Net Value		664	(98)
Other Receivables		(441)	(32)
Inventories		(15,516)	8,546
Advance Payment		(4,255)	1,444
Other Current Assets		(933)	(215)
Net Change in Liabilities Related to Operating Activities			
Contract Liabilities - Current		(580)	(556)
Notes Payable		(1,618)	209
Notes Payable - Related Party		(2,586)	74
Accounts Payable		(5,803)	8,134
Accounts Payable - Related Party		2,165	(416)
Other Payables		4,405	2,076
Liability Reserve - Current		588	(96)
Other Current Liabilities		(513)	301
Cash Inflow from Operations		25,514	86,601
Interests Received		672	346
Interests Paid		(1,442)	(1,692)
Income Tax Paid		(12,341)	(5,186)
Collected Income Tax		4,732	-
Net cash flows generated from operating activities		17,135	80,069
Cash flows from investing activities			

(Continued on next page)

Sofiva Genomics Co. Ltd. and Subsidiaries
Consolidated Statements of Cash Flows
As at December 31, 2022 and 2021

(Unit: NTD Thousand)

	Notes	2022	2021
Increase in Financial Assets Measured at Amortized Cost- Current		(20,950)	-
Acquisition of Property, Plant, and Equipment	6 (21)	(33,532)	(8,162)
Disposal of Property, Plant and Equipment		95	-
Acquisition of Intangible Assets		(2,165)	(4,489)
Increase in other non-current assets		(1,870)	(1,510)
Increase in refundable deposits		(2,093)	(574)
Decrease in Refundable Deposits		1,100	260
Dividend Received	6 (4)	5,932	4,446
Net Cash Outflow from Investing Activities		(53,483)	(10,029)
Cash flows from financing activities			
Decrease in Deposits Received		-	(2)
Repayment of the Principal Portion of Lease Liabilities	6 (22)	(15,751)	(15,541)
Distributed Cash Dividend	6 (22)	(42,725)	(29,766)
Exercise of employee stock options		-	1,119
Changes in Non-controlling Interests	4 (3)	(177)	-
Net Cash Outflow from Financing Activities		(58,653)	(44,190)
Effect of exchange rate changes		(179)	293
Increase (Decrease) in Cash and Cash Equivalents in the Current Period		(95,180)	26,143
Cash and Cash Equivalents at Beginning of the Period	6 (1)	214,992	188,849
Cash and Cash Equivalents at End of the Period	6 (1)	\$ 119,812	\$ 214,992

The accompanying notes are an integral part of the consolidated financial statements. Please also refer thereto.

Chairman: Su Yi-ning General Manager: Hung Chia-cheng Accounting Manager: Chang Fu-chien

【Attachment IV】

SOFIVA GENOMICS CO., LTD.

2022 Earnings Distribution Table

Unit: NT\$

Unappropriated retained earnings of previous years	NT\$	9,355,901
Profit after income tax for 2022		42,775,989
Less: Legal Reserve (10%)		(4,277,599)
Less: Special Reserve		(32,333)
Earnings in 2022 available for distribution		47,821,958
Distributable Items:		
Cash Dividends -NT\$1 per share		(21,362,400)
Unappropriated retained earnings	NT\$	26,459,558

註1：股東現金股利分配至元為止，元以下捨去，分配未滿一元之畸零款合計數，列入公司之其他收入。

註2：每股配息率依除息基準日實際流通在外股數調整之。

註3：依公司章程第25條已授權董事會決議現金股利分派。

註4：依金管證發字第1090150022號，就當期發生之帳列其他權益減項淨額，提列相同數額之特別盈餘公積。

Chairman: Su Yi-ning General Manager: Hung Chia-cheng Accounting Manager: Chang Fu-chien

【Attachment V】

SOFIVA GENOMICS CO., LTD.

Comparison Table for the Operating Procedures of Fund Lending

條文	修正後條文	現行條文	修訂說明
2.1	<p>本公司資金貸與，以下列<u>三種</u>對象為限：</p> <p>2.1.1 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。</p> <p>2.1.2 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。</p> <p><u>2.1.3 本公司營運所需，為配合法令而設立並具有實質控制力之機構。</u></p>	<p>本公司資金貸與，以下列二種對象為限：</p> <p>2.1.1 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。</p> <p>2.2.2 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。</p>	依實際作業情形修訂
4.1.1	<p>借款者應填具申請書，敘述資金用途，借款期間及金額後，送交本公司<u>財務處</u>。</p>	<p>借款者應填具申請書，敘述資金用途，借款期間及金額後，送交本公司<u>會計部</u>。</p>	依實際作業情形修訂
4.1.2	<p>本公司<u>財務處</u>經辦人員應經適當之風險評估，若資金貸與對象非為本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及<u>本公司營運所需，為配合法令而設立並具有實質控制力之機構</u>，應辦理徵信調查。評估項目包括其必要性及合理性、對本公司之營運風險、財務狀況及股東權益之影響，以及是否應取得擔保品及擔保品之價值評估等。<u>財務處</u>經辦人員將相關資料及擬具之貸放條件呈報<u>財務處</u>單位主管及總經理審核後，再提報董事會決議。</p>	<p>本公司<u>會計部</u>經辦人員應經適當之風險評估，若資金貸與對象非為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，應辦理徵信調查。評估項目包括其必要性及合理性、對本公司之營運風險、財務狀況及股東權益之影響，以及是否應取得擔保品及擔保品之價值評估等。<u>會計部</u>經辦人員將相關資料及擬具之貸放條件呈報<u>會計部</u>單位主管及總經理審核後，再提報董事會決議。</p>	依實際作業情形修訂
4.2.1	<p>借款人應提供基本資料及財務資料，以便辦理徵信工作(<u>本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及本公司營運所需，為配合法令而設立並具有實質控制</u></p>	<p>借款人應提供基本資料及財務資料，以便辦理徵信工作(<u>本公司直接參與經營之持股 50%以上之子公司除外</u>)。</p>	依實際作業情形修訂

條文	修正後條文	現行條文	修訂說明
	<u>力之機構除外</u>)。		
8.2	本公司因情事變更，致貸與對象不符本程序規定或餘額超限時，稽核單位應督促 <u>財務處</u> 訂定期限將超限之貸與資金收回，將該改善計畫送交審計委員會，並依計畫時程完成改善。	本公司因情事變更，致貸與對象不符本程序規定或餘額超限時，稽核單位應督促 <u>會計部</u> 訂定期限將超限之貸與資金收回，將該改善計畫送交審計委員會，並依計畫時程完成改善。	

【Appendix I】

SOFIVA GENOMICS CO., LTD. Articles of Incorporation (before amending)

第一章 總 則

第一條：本公司依照公司法規定組織之，定名為慧智基因股份有限公司。

第二條：本公司所營事業如下：

A101020 農作物栽培業	A101030 特用作物栽培業
A101040 食用菌菇類栽培業	A401020 家畜禽飼育業
A401040 畜牧服務業	C801990 其他化學材料製造業
C802100 化粧品製造業	C802110 化粧品色素製造業
CE01030 光學儀器製造業	CZ99990 未分類其他工業製品製造業
E605010 電腦設備安裝業	F102170 食品什貨批發業
F104110 布疋、衣著、鞋、帽、傘、服飾品批發業	F106020 日常用品批發業
F107030 清潔用品批發業	F107200 化學原料批發業
F107990 其他化學製品批發業	F108031 醫療器材批發業
F108040 化粧品批發業	F109070 文教、樂器、育樂用品批發業
F113030 精密儀器批發業	F113050 電腦及事務性機器設備批發業
F118010 資訊軟體批發業	F203010 食品什貨、飲料零售業
F206020 日常用品零售業	F207030 清潔用品零售業
F207200 化學原料零售業	F207990 其他化學製品零售業
F208031 醫療器材零售業	F208040 化粧品零售業
F208050 乙類成藥零售業	F209060 文教、樂器、育樂用品零售業
F213030 電腦及事務性機器設備零售業	F213040 精密儀器零售業
F213990 其他機械器具零售業	F218010 資訊軟體零售業
F399040 無店面零售業	F399990 其他綜合零售業
F401010 國際貿易業	F601010 智慧財產權業
I103060 管理顧問業	I301010 資訊軟體服務業
I301020 資料處理服務業	I301030 電子資訊供應服務業
I401010 一般廣告服務業	I401020 廣告傳單分送業
I501010 產品設計業	I199990 其他顧問服務業
IC01010 藥品檢驗業	IG01010 生物技術服務業
IG02010 研究發展服務業	IZ12010 人力派遣業
IZ15010 市場研究及民意調查業	IZ99990 其他工商服務業
J304010 圖書出版業	J305010 有聲出版業
J801030 競技及休閒運動場館業	J802010 運動訓練業
JB01010 會議及展覽服務業	JZ99080 美容美髮服務業

JZ99110 瘦身美容業

JZ99120 一般浴室業

ZZ99999 除許可業務外，得經營法令非禁止或限制之業務

第三條：本公司設總公司於臺北市，必要時經董事會之決議得在國內外設立分公司。

第四條：本公司得就業務上之需要，對外資金貸與及背書保證，其作業依照本公司資金貸與及背書保證作業程序辦理。

第五條：本公司之公告方法依照公司法第二十八條及證券主管機關規定辦理。

第六條：本公司如擬撤銷公開發行時，應提股東會特別決議通過後始得為之，且於興櫃及上市(櫃)期間均不變動此條文。

第六條之一 本公司對外轉投資得不受公司法第十三條所定轉投資總額不得超過實收資本額百分之四十之限制。

第二章 股 份

第七條：本公司資本總額定為新台幣參億元整，分為參仟萬股，每股金額新台幣壹拾元整，授權董事會視實際需要分次發行。前項資本總額內保留新台幣貳仟萬元，分為貳佰萬股，供發行員工認股權憑證行使認股權之用，得依董事會決議分次發行之。

本公司公開發行後，以低於市價(每股淨值)之認股價格發行員工認股權憑證時，應有代表已發行股份總數過半數股東出席股東會，出席股東表決權三分之二以上同意後，始得發行。

本公司上市(櫃)後，以低於實際買回股份之平均價格轉讓予員工時，應於轉讓前，提請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同意。

第七條之一：本公司依公司法庫藏股轉讓員工、員工認股權憑證、現金增資員工認股、限制員工權利新股等給付之對象得包括符合一定條件之控制或從屬公司員工。

第八條：本公司股票蓋為記名式，由董事三人以上簽名或蓋章，經依法簽證後發行之。

本公司發行之股份得依相關法令之規定免印製股票，但應洽證券集中保管事業機構登錄；發行其他有價證券者，亦同。

第九條：本公司股東名簿記載之變更，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及紅利或其他利益之基準日前五日內均停止之。

本公司股務事項之處理，除法令另有規定外，悉依「公開發行股票公司股務處理準則」辦理。

第三章 股 東 會

第十條：股東會分常會及臨時會二種，常會每年召集一次，於每會計年度終了後六個月內由董事會依法召開之。臨時會於必要時依法召集之。

第十一條：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，委託代理人出席，並以一人為限。股東委託出席之辦法，除依公司法第一七七條規定辦理外，悉依主管機關頒布之「公開發行公司出席股東會使用委託書規則」規定辦理。

第十一條之一：股東會如由董事會召集者，其主席由董事長擔任之，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，未指定代理人者，由董事互推一人代理之。

股東會由董事會以外之其他召集權人召集時，主席由該召集權人擔任，召集權人有二人以上時，應互推一人擔任。

第十一條之二：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舉行。採行視訊會議應符合之條件、作業程序及其他應遵循事項等相關規定，證券主管機關另有規定者從其規定。

第十二條：本公司股東每股有一表決權，但有公司法第一七九條規定之情事者，無表決權。

第十三條：股東會之決議除公司法另有規定外應有代表已發行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。本公司召開股東會時，應採行以書面或電子方式行使其表決權；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，其相關事宜悉依法令規定辦理。股東會之決議事項，應作成議事錄，並依公司法第一八三條規定辦理。

前項議事錄之製作及分發，得以電子方式為之；議事錄之分發得以公告方式為之。

第十四條：刪除。

第四章 董事及審計委員會

第十五條：本公司設董事七至九人，任期三年，採候選人提名制度，由股東會就候選人名單中選任，提名方式依公司法第一九二條之一規定辦理，連選得連任。

前項董事名額中，獨立董事不得少於三人，且不得少於董事席次五分之一。有關獨立董事之專業資格、持股、兼職限制、提名與選任方式及其他應遵循事項，依證券主管機關之相關規定辦理。

本公司得於董事任期內，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。

第十五條之一：本公司依證券交易法第十四條之四規定設置審計委員會，審計委員會應由全體獨立董事組成，審計委員會或審計委員會之成員負責執行公司法、證券交易法暨其他法令規定監察人之職權。

第十六條：董事缺額達三分之一時，董事會應於六十日內召開股東臨時會補選之。

本公司獨立董事因故解任(含辭職、解任、任期屆滿等)，致人數不足規定席次者，應於最近一次股東會補選之；獨立董事均解任時，公司應自事實發生日起六十日內，召開股東臨時會補選之。

第十七條：董事會由董事組織之，由三分之二以上之董事出席及出席董事過半數之同意互推董事長一人，董事長對外代表本公司，並綜理本公司業務。

第十七條之一：本公司應設置薪酬委員會等功能性委員會，其行使職權相關事項經董事會通過實行之。

第十八條：本公司董事會之決議除公司法另有規定外，應由過半數董事之出席及出席董事過半數之同意行之。董事會除公司法另有規定外，由董事長召集之並擔任主席。本公司董事會之召集，應載明事由，於開會七日前通知各董事；但遇有緊急情事時，得隨時召集之。董事會召集通知得以書面、電子方式或傳真方式為之。

第十九條：董事長請假或因故不能行使職權時，其代理依公司法第二〇八條規定辦理。

第二十條：董事因故不能出席董事會時，得出具委託書委託其他董事代理出席，但以代理一人為限。其董事如以視訊畫面參與會議者，視為親自出席。

第二十一條：全體董事之報酬，不論公司營業盈虧，授權董事會依其對本公司營運參與之程度及貢獻之價值，並參酌同業通常之水準議定之。

第五章 經 理 人

第二十二條：本公司得設經理人，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

第二十三條：本公司應於每會計年度終了，由董事會造具下列各項表冊，於股東常會開會三十日前送交審計委員會查核，提請股東常會承認。

- (一) 營業報告書。
- (二) 財務報表。
- (三) 盈餘分派或虧損撥補之議案。

第二十四條：本公司年度如有獲利，應提撥百分之一至百分之十為員工酬勞及不高於百分之二為董事酬勞。但公司尚有累積虧損時，應預先保留彌補數額。

員工酬勞以股票或現金方式分派時，應由董事會以董事三分之二以上出席及出席董事過半數同意之決議行之，並報告股東會。員工酬勞發給股票或現金之對象得包括符合一定條件之從屬員工。

有關員工酬勞、董事酬勞之發放相關事宜，悉依相關法令規定辦理，由董事會議定之，並報告股東會。

第二十五條：本公司年度總決算無盈餘時，不得分派股息及紅利。如有盈餘，應先提繳稅款、彌補累積虧損，次提百分之十為法定盈餘公積；但法定盈餘公積累積已達本公司實收資本額時，不在此限；次依法令或主管機關規定提列或迴轉特別盈餘公積後為年度可供分配盈餘。年度可供分配盈餘併同以前年度累積未分配盈餘，由董事會擬具盈餘分配案，提請股東會決議分派之，惟年度股東紅利分派不得低於年度可供分配盈餘的30%，若累積未分配盈餘低於實收股本1%時，得不予分配。盈餘之分派得以現金股利或股票股利之方式為之，因本公司目前營運穩定，盈餘之分派以現金股利為優先，亦得以股票股利之方式分派，惟現金股利分派之比例不低於股利總額之百分之三十。本公司依公司法第二百四十條第五項規定，授權董事會以三分之二以上董事出席，及出席董事過半之決議，將應分派股息及紅利或公司法第二百四十一條第一項規定之法定盈餘公積及資本公積之全部或一部，以發放現金方式為之，並報告股東會。

第七章 附 則

第二十六條：刪除。

第二十七條：本公司組織規程、辦事細則、及管理規章，授權董事會另定之。

第二十八條：本章程未盡事宜，悉依照公司法、證券交易法、企業併購及其他有關法令之規定辦理。

第二十九條：本章程訂立於中華民國一〇一年五月二十八日。

- 第一次修訂於中華民國一〇一年七月一日。
- 第二次修訂於中華民國一〇一年八月二日。
- 第三次修訂於中華民國一〇二年二月八日。
- 第四次修訂於中華民國一〇三年一月四日。
- 第五次修訂於中華民國一〇四年六月二十六日。
- 第六次修訂於中華民國一〇五年五月二十六日。
- 第七次修訂於中華民國一〇六年二月十五日。
- 第八次修訂於中華民國一〇七年六月二十日。
- 第九次修訂於中華民國一〇八年六月十九日。
- 第十次修訂於中華民國一一〇年八月十八日。
- 第十一次修訂於中華民國一一一年六月十五日。

慧智基因股份有限公司

董事長：蘇怡寧

【Appendix II】

SOFIVA GENOMICS CO., LTD.

Rules and Procedures of Shareholders' Meeting (before amending)

1 訂定依據

為建立本公司良好股東會治理制度、健全監督功能及強化管理機能，爰依上市上櫃公司治理實務守則第五條規定訂定本規則，以資遵循。

2 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。

3 股東會召集及開會通知

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。

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：

3.1 召開實體股東會時，應於股東會現場發放。

3.2 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。

3.3 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。

本公司所召開之股東會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、選任或解任董事事項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會其股東名簿記載之外資及陸資持股比率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。

選任或解任董事、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、分割或第一百八十五條第一項各款之事項，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。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。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。另股東所提議案有公司法第 172 條之 1 第 4 項各款情形之一，董事會得不列為議案。本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，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。

本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。

4 委託出席股東會及授權

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。

5 召開股東會地點及時間之原則

股東會召開之地點，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。

6 簽名簿等文件之備置及召開股東會視訊會議召集通知應載事項

本公司應於開會通知書載明受理股東、徵求人、受託代理人(以下簡稱股東)報到時間、報到處地點，及其他應注意事項。

前項受理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。股東會視訊會議應於會議開始前三十分鐘，於股東會視訊平台受理報到，完成報到之股東，視為親自出席股東會。本公司應設簽名簿供出席股東本人或股東所委託之代理人(以下稱股東)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；有選舉董事者，應另附選舉票。

股東本人或股東所委託之代理人應憑出席證、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。

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，僅得指派一人代表出席。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平台，並持續揭露至會議結束。

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

6.1 股東參與視訊會議及行使權利方法。

6.2 因天災、事變或其他不可抗力情事至視訊股東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：

6.2.1 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。

6.2.2 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。

6.2.3 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總數，就該次股東會全部議案，視為棄權。

6.2.4 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。

6.3 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。

7 股東會主席、列席人員

股東會如由董事會召集者，其主席由董事長擔任之，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，董事長未指定代理人者，由董事互推一人代理之。

前項主席係由董事代理者，以任職六個月以上，並瞭解公司財務業務狀況之董事擔任之。主席如為法人董事之代表人者，亦同。

董事會所召集之股東會，董事長宜親自主持，且宜有董事會過半數之董事參與出席，及各類功能性委員會成員至少一人代表出席，並將出席情形記載於股東會議事錄。

股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。

本公司得指派所委任之律師、會計師或相關人員列席股東會。

8 股東會開會過程錄音或錄影之存證

本公司應於受理股東報到時起將股東報到過程、會議進行過程、投票計票過程全程連續不間斷錄音及錄影。

前項影音資料應至少保存一年。但經股東依公司法第一百八十九條提起訴訟者，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。

9 股東會出席股數之計算與開會

股東會之出席，應以股份為計算基準。出席股數依簽名簿或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。

已屆開會時間，主席應即宣布開會，並同時公布無表決權數及出席股份數等相關資訊。惟未有代表已發行股份總數過半數之股東出席時，主席得宣布延後開會，其延後次數以二次為限，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。前項延後二次仍不足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第一項規定為假決議，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，應依第六條向本公司重新登記。

於當次會議未結束前，如出席股東所代表股數達已發行股份總數過半數時，主席得將作成之假決議，依公司法第一百七十四條規定重新提請股東會表決。

10 議案討論

股東會如由董事會召集者，其議程由董事會訂定之，相關議案（包括臨時動議及原議案修正）均應採逐案票決，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。

前二項排定之議程於議事（含臨時動議）未終結前，非經決議，主席不得逕行宣布散會；主席違反議事規則，宣布散會者，董事會其他成員應迅速協助出席股東依法定程序，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。

主席對於議案及股東所提之修正案或臨時動議，應給予充分說明及討論之機會，認為已達可付表決之程度時，得宣布停止討論，提付表決，並安排適足之投票時間。

11 股東發言

出席股東發言前，須先填具發言條載明發言要旨、股東戶號（或出席證編號）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。

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，惟股東發言違反規定或超出議題範圍者，主席得制止其發言。

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。

法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。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，不適用第一項至第五項規定。

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。

12 表決股數之計算、迴避制度

股東會之表決，應以股份為計算基準。

股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。
股東對於會議之事項，有自身利害關係致有害於本公司利益之虞時，不得加入表決，並不得代理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。
除信託事業或經證券主管機關核准之股務代理機構外，一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三，超過時其超過之表決權，不予計算。

13 議案表決、監票及計票方式

股東每股有一表決權；但受限制或公司法第一百七十九條第二項所列無表決權者，不在此限。

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。本公司應於股東會召開當日，將股東同意、反對或棄權之結果輸入公開資訊觀測站。

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。

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，並作成紀錄。

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，已依第六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。

14 選舉事項

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及落選董事名單及其獲得之選舉權數。

前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。

15 會議紀錄及簽署事項

股東會之議決事項，應作成議事錄，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，本公司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、議事經過之要領及表決結果（包含統計之權數）記載之，有選舉董事時，應載明當選董事之當選權數。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。

16 對外公告

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、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。

17 會場秩序之維護

辦理股東會之會務人員應佩帶識別證或臂章。

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」字樣臂章或識別證。

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。

18 休息、續行集會

會議進行時，主席得酌定時間宣布休息，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。

- 19 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。
- 20 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。
- 21 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、監察人當選名單之議案，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，本公司應依規定延期或續行集會之股東會日期辦理。
- 22 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。
- 23 本規則經股東會通過後施行，修正時亦同。

【Appendix III】

SOFIVA GENOMICS CO., LTD.

Shareholdings of Directors and Independent Directors

- 一、本公司實收資本額為新台幣213,624,000元，已發行股數計21,362,400股。
- 二、依「證券交易法」第26條及「公開發行公司董事、監察人股權成數及查核實施規則」之規定，本公司設有獨立董事二人以上，獨立董事外之全體董事持股成數降為百分之八十，故本公司全體董事最低應持有股數計2,563,488股。
- 三、截至本次股東常會停止過戶日股東名簿記載之全體董事持股明細如下：

基準日：112年4月16日；單位：股；%

職稱	姓名或法人名稱	停止過戶日股東名簿記載之持有股份		代表人
		持有股數	持股比例	
董事長	蘇怡寧	464,500	2.17	
董事	怡睿投資股份有限公司	2,428,500	11.37	陳君蕙
董事	陳亭宇	110,500	0.52	
董事	李麗娟	27,000	0.13	
獨立董事	柯柏成	0	0	
獨立董事	黃立華	0	0	
獨立董事	施汎泉	0	0	
	合計	3,030,500	14.19	

註1：選任時持有股份比例係依選任時發行股數計算。

註2：本公司設置審計委員會，故無監察人法定應持有股數之適用。