

(Translation – In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.)

STOCK NO.: 6569



Onyx Healthcare Inc.

Annual General Shareholders Meeting for 2020

Meeting Handbook

May 22, 2020

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Onyx Healthcare Inc.
Meeting Procedure
for
the Annual General Shareholders Meeting of 2020

I. Commencement of meeting

II. Chairperson's opening remarks

III. Reports

IV. Acknowledgments

V. Discussions

VI. Special motions

VII. Adjournment

Meeting agenda

Onyx Healthcare Inc.

Agenda of the Annual General Shareholders Meeting for 2020

- I. Time: 9am, May 22 (Friday), 2020
- II. Venue: 9F, No. 135, Lane 235, Baoqiao Road, Xindian District, New Taipei City
- III. Commencement of meeting (announce the total number of shares represented in the meeting)
- IV. Chairperson's opening remarks
- V. Reports:
 - (I) 2019 Business Report.
 - (II) 2019 Audit Committee's Report.
 - (III) Allocation of 2019 employee and director remuneration.
 - (IV) Partial amendments to "Business Integrity Code of Conduct."
 - (V) Partial amendments to "Business Integrity Procedures and Behavioral Guidelines."
- VI. Acknowledgments:
 - (I) 2019 Business Report and financial statements.
 - (II) 2019 earnings appropriation.
- VII. Discussions:
 - (I) Issuance of new shares against capitalized 2019 earnings.
 - (II) Partial amendments to "External Party Lending Procedures."
 - (III) Partial amendments to "Endorsement and Guarantee Procedures."
 - (IV) Partial amendments to "Shareholder Meeting Conference Rules."
- VIII. Special motions
- IX. Adjournment

Reports

I. 2019 Business Report, presented for acknowledgment.

Details: Please refer to Attachment I of this conference manual for the Company's 2019 Business Report page 7.

II. 2019 Audit Committee's Report, presented for acknowledgment.

Details: Please refer to Attachment II of this conference manual for the Company's 2019 Audit Committee's Report page 8.

III. Allocation of 2019 employee and director remuneration, presented for acknowledgment.

Details: I. According to Article 28-1 of the Company's Articles of Incorporation, any profit concluded from a financial year (i.e., pre-tax profit before employee and director remuneration) shall be subject to employee remuneration of no less than 5% and director remuneration of no more than 3%. However, profits shall first be taken to offset cumulative losses if any.

II. Employee remuneration totaling NT\$17,000,000 (5.55%) and director remuneration totaling NT\$2,400,000 (0.78%) have been proposed for 2019; both are indifferent from the amounts initially estimated, and will be entirely paid in cash.

IV. Partial amendments to "Business Integrity Code of Conduct", presented for acknowledgment.

Details: Partial amendments have been made to the Company's "Business Integrity Code of Conduct" to conform to the amended version of "Business Integrity Code of Conduct for TWSE/GTSM Listed Companies" published by the authority on May 31, 2019 (Letter No. Zheng-Gui-Jian-Zi-10800565491). Please refer to Attachment V of this conference manual page 37.

V. Partial amendments to "Business Integrity Procedures and Behavioral Guidelines."

Details: Partial amendments have been made to the Company's "Business Integrity Procedures and Behavioral Guidelines" to support corporate governance and operational requirements. Please refer to Attachment VI of this conference manual page 44.

Acknowledgments

Motion 1: Acknowledgment of 2019 Business Report and financial statements.
(Proposed by the board of directors)

Details: I. The Company's 2019 Business Report, standalone financial

statements and consolidated financial statements have been audited by CPA Chang, Shu-Chiung and CPA Lin, Chun - Yao of PriceWaterhouseCoopers Taiwan. The above documents have also been reviewed by the Audit Committee, for which the committee has issued its audit report.

II. Please refer to Attachment I page 7, Attachment III page 11 and Attachment IV page 24 of this conference manual for the Company's 2019 Business Report, standalone financial statements and consolidated financial statements with Independent Auditor's Report, respectively.

Resolution:

Motion 2: Acknowledgment of 2019 earnings appropriation. (Proposed by the board of directors)

Details: I. The Company generated NT\$239,377,537 of net income for the year of 2019; after providing NT\$23,937,754 in legal reserve, NT\$40,262,625 in special reserve and adding NT\$36,867,760 of undistributed earning carried from previous periods, a proposal was made to distribute cash dividends totaling NT\$132,049,308 (NT\$6.00 per share) and stock dividends totaling NT\$55,020,550 (NT\$2.50 per share) to shareholders. Refer to the earnings appropriation chart below:

Onyx Healthcare Inc.
Earnings Appropriation Chart
2019

Unit: NTD

Item	Amount	Remarks
Opening undistributed earnings	36,867,760	
Plus: Net income for 2019	239,377,537	
Less: Provision of legal reserve (10%)	(23,937,754)	
Provision for special reserve	(40,262,625)	
Earnings available for distribution in the current period	212,044,918	
Less: Distributions		
Shareholders' dividends - cash	(132,049,308)	NT\$6.00 per share
Shareholders' dividends - stock	(55,020,550)	NT\$2.50 per share
Closing undistributed earnings	24,975,060	

Note: Distribution to be paid out of 2019 earnings first.

Chairman: Chuang, Yung-Shun Manager: Wang, Feng-Hsiang Head of Accounting: Yang, Hsiang-Chih

- II. The amount of cash dividend distribution shall be calculated and truncated to the nearest NT\$1. Fractions that do not amount to a full NT\$1 shall be summed and recognized by the Company as other income. Once the motion has been approved during the annual general meeting, a request shall be raised simultaneously to authorize the Chairman to set baseline date and payment date for dividends.
- III. Proposal to seek approval during annual general meeting to authorize the Chairman for decisions involving adjustments to dividend allocation, should the Company encounter a change of share capital that changes the number of outstanding shares on a later date.

Resolution:

Discussions

Motion 1: Issuance of new shares against capitalized 2019 earnings, available for discussion. (Proposed by the board of directors)

Details: I. Considering the Company's future business development, a proposal has been raised to capitalize NT\$55,020,550 of 2019 undistributed earnings and issue 5,502,055 new shares as stock dividends at a face value of NT\$10 per share.

II. Conditions for new share issuance

- (I) For this earnings capitalization, new shares will be allocated to shareholders listed on the shareholder registry as of the stock dividend baseline date at the rate of 250 new shares per 1,000 shares held. Shareholders who are allocated fractions of a share may approach the stock transfer agent within 5 days after the stock dividend baseline date to combine available fractions into a full share. Fractions that remain past the due date shall have cash value calculated at face value to the nearest dollar according to Article 240 of The Company Act (to offset against TDCC transfer fees or book-entry registration fees). The Chairman shall be authorized to engage designated parties to subscribe at face value if necessary.
- (II) New shares from capitalized earnings shall be issued in non-physical form and carry the same rights and obligations as existing shares.
- (III) Once the motion is passed during annual general meeting and approved by the authority, a request shall be raised simultaneously to authorize the board of directors to set the stock dividend baseline date.
- (IV) Should the Company encounter a change of share capital that

changes the number of outstanding shares on a later date, the board of directors shall be fully authorized to make necessary adjustments to the percentage of stock dividends allocated to shareholders.

- (V) Proposal to fully authorize the board of directors for making changes as instructed by the authority or regulated by law.

Resolution:

Motion 2: Partial amendments to "External Party Lending Procedures", available for discussion. (Proposed by the board of directors)

Details: I. Proposal to make partial amendments to the Company's "External

Party Lending Procedures" for conformity with the amended version of "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" published by the authority on March 7, 2019 (Order No. Financial-Supervisory-Securities-Auditing-1080304826).

- II. Please refer to Attachment VII on page 48 of this conference manual for detailed comparison between existing and revised "External Party Lending Procedures."

Resolution:

Motion 3: Partial amendments to "Endorsement and Guarantee Procedures", available for discussion. (Proposed by the board of directors)

Details: I. Proposal to make partial amendments to the Company's "Endorsement and Guarantee Procedures" for conformity with the amended version of "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" published by the Financial Supervisory Commission on March 7, 2019(Order No. Financial-Supervisory-Securities-Auditing-1080304826)

- II. Please refer to Attachment VIII on page 52 of this conference manual for detailed comparison between existing and revised "Endorsement and Guarantee Procedures."

Resolution:

Motion 4: Partial amendments to "Shareholder Meeting Conference Rules", available for discussion. (Proposed by the board of directors)

- Details: I. Proposal to make partial amendments to the Company's "Shareholder Meeting Conference Rules" for conformity with the amended version of "Sample Template for XXX Co., Ltd. Shareholder Meeting Conference Rules" published by Taipei Exchange on January 13, 2020 (Announcement No. Securities- TPEX-Supervision-10900500261).
- II. Please refer to Attachment IX on page 55 of this conference manual for detailed comparison between existing and revised "Shareholder Meeting Conference Rules."

Resolution:

Special motions

Adjournment

Onyx Healthcare Inc.
Business report

I. 2019 business results

(I) Results of the 2019 business plan

The Company generated NT\$1,482,944 (thousand) of consolidated revenue in 2019, up 4.09% from 2018. Gross profit amounted to NT\$542,644 (thousand) up 16.80% from 2018, while net income totaled NT\$235,529 (thousand) representing a 23.06% growth over the previous year. The Company was able to grow revenue and profit in 2019 mainly due to the shift of focus toward medical computers, and for taking the initiative to integrate technologies from upstream and downstream participants for the development of high value-adding products.

(II) Budget execution and analysis of revenues, expenses and profitability

1. Budget execution

Despite volatile economy and intensive market competition, the Company was able to deliver strong growth in both revenues and profits and accomplish business targets in 2019 due to the contribution of its employees.

2. Revenues, expenses, and profitability analysis

Unit: NTD thousands

Item		Year	2019 Consolidated	2018 Consolidated	% increase (%)
Profit and loss	Operating revenues		\$1,482,944	\$1,424,672	4.09
	Gross profit		542,644	464,582	16.8
	Net income		235,529	191,395	23.06
Profitability analysis	Return on assets (%)		18.31	16.42	11.51
	Return on shareholders' equity (%)		24.23	21.33	13.6
	As a percentage of paid-up capital (%)	Operating profit	107.52	90.79	18.43
		Pre-tax profit	131.73	113.91	15.64
	Net profit margin (%)		15.88	13.43	18.24
	Basic earnings per share (NTD)		10.88	8.86	22.8
	Diluted earnings per share (NTD)		10.82	8.81	22.81

(III) Research and development

1. Research and development expenses in the last 2 years

Unit: NTD thousands; %

Item \ Year	2019	2018
R&D expense	68,973	66,154
Net operating revenues	1,482,944	1,424,672
As a percentage of net revenues	4.65	4.64

2. R&D progress in the last year

The Company's R&D efforts cover both hardware and software. It integrates resources throughout the group and cooperates with the academia to develop new knowledge, products as well as medical applications. In terms of hardware development, the Company works with major medical equipment suppliers to explore new and customized designs for medical computers. As for software development, the Company offers smart power diagnosis/management and AIoT solutions, and is currently involved in the research of AI-enabled medical imaging, smart energy management, drug management system, AI-driven edge computing, and nursing assistance system. Research outcomes are further developed into practical features that can be applied to future products. Through ongoing research and development, the Company is able to distinguish its products and gain competitive edge over peers to capture a larger market share. New products launched in 2019 included: surgical computers (ACCEL series) with AI processor and edge-computing capabilities, 2nd-generation medical tablet (MD-116i), version 3.5 smart medical power monitoring software (Orion), mobile medical assistance PC (Venus), medical display and medical control workstations (MedPC, Box PC).

II. 2020 business plans and strategies

The Company specializes in the supply of medical computers and has accumulated a strong customer base in America and Europe due to the quality of products offered. The Company will be making pro-active investments in Asia Pacific this year in an attempt to venture into the Asian market. Given its innovative and R&D capacity, the Company is confident with its ability to capitalize on the market's growth and generate revenues and profits in return. In 2020, Onyx will continue building on top of its successful experience and execute strategies in ways that secure its future growth momentum.

(I) Business plan

1. High-end application of the Onyx brand

Promote smart surgery room solutions in Taiwan, Europe and USA under the proprietary brand - "Onyx." Explore needs of the medical industry; develop high-margin niche products and offer new solutions to medical institutions in Europe.

2. ODM service

Enhance the quality and volume of DMS delivered. Construct new automated production lines and explore relationship with medical equipment suppliers and ODM customers in Europe and USA for consistent, rapid growth.

3. Strengthen relationship with medical software developers and coordinate with partners in the Greater China region for the launch of smart medical solutions. Target medical centers and invest into precision medicine.

(II) Future strategies

1. Short-term strategies
 - (1) Expand mobile health applications on Android, and develop new products aimed toward portable applications.
 - (2) Develop local DMS capacity and strengthen relationship with local customers.
2. Medium-term strategies
 - (1) Assemble an innovative medical solutions team that specializes in exploring medical applications of AI technology, such as "Sensing," "Connected" and "Adapting," which can be promoted to hospitals local and abroad.
3. Long-term strategies
 - (1) Cooperate with large hospitals in Europe, USA and Asia to deliver remote care.
 - (2) Combine ICT and IOT to deliver medical service for patients outside medical institutions.

In 2020, the Company will continue adhere to its people focus and the philosophy of honesty, excellence, innovation and sustainability to create a smart healthcare environment of the modern era. Rest assured that our employees will give their full support to maximizing shareholders' interest. We look forward to a more prosperous and successful year in 2020.

Lastly, we thank and ask our shareholders for their continuous support, encouragement and guidance to the Company.

Onyx Healthcare Inc.

Chairman: Chuang, Yung-Shun

General Manager: Wang, Feng-Hsiang

Head of Accounting: Yang, Hsiang-Chih

Audit Committee's Report

We have reviewed the Company's 2019 business report, financial statements and earnings appropriation proposal prepared by the board of directors. The financial statements have been audited by CPA CHANG, SHU-CHIUNG and CPA LIN, CHUN - YAO of PriceWaterhouseCoopers Taiwan, to which the firm has issued an independent auditor's report. The Audit Committee found no misstatement in the above business report, financial statements or earnings appropriation, and hereby issues its report as presented above in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of The Company Act.

For

Onyx Healthcare Inc.
2020 Annual General Meeting

Audit Committee convener: Chiang, Po-Wen

February 27, 2020

Attachment III

REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Onyx Healthcare Inc.

Opinion

We have audited the accompanying parent company only balance sheets of Onyx Healthcare Inc. (the “Company”) as at December 31, 2019 and 2018, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the reports of other independent accountants, as described in the Other matters section of our report, the accompanying parent company only financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2019 and 2018, and its financial performance and its cash flows for the years then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”.

Basis for opinion

We conducted our audits in accordance with the “Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants” and generally accepted auditing standards in the Republic of China (ROC GAAS). Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Parent Company Only Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Professional Ethics for Certified Public Accountants in the Republic of China (the “Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. Based on our audits and the reports of other independent accountants, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements of the current period. 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, we do not provide a separate opinion on these matters.

Key audit matters for the Company's parent company only financial statements of the current period are stated as follows:

Existence of revenue of the newly top 10 significant customers

Description

Refer to Note 4(27) for the accounting policy on revenue recognition and Note 6(16) for details of operating revenue.

The Company and its subsidiaries (shown as investments accounted for using equity method) are primarily engaged in the design, manufacture and trade of medical computers and its peripherals. The list of top 10 significant customers of the Company and its subsidiaries may be varied since the orders of product project are subject to the project cycle of the customer's product and the Company and its subsidiaries need to focus on developing new markets and undertaking new project orders. Additionally, the revenues from the newly top 10 significant customers for 2019 are material to the Company's and its subsidiaries' operating revenue when compared to that of 2018. Thus, we consider the existence of revenue of the newly top 10 significant customers as a key audit matter.

How our audit addressed the matter:

We performed the following audit procedures on the key audit matter mentioned above for the Company and certain subsidiaries (shown as investments accounted for using equity method):

1. Assessed the revenue cycle and performed tests to determine whether the Company's revenue process is conducted in accordance with the internal control procedures during the reporting period.
2. Verified the related industry background information in respect of the newly top 10 significant customers.
3. Obtained and selected samples to verify related vouchers of sales revenue from the newly top 10 significant customers.

Accounting estimates on inventory valuation

Description

Refer to Note 4(11) for the accounting policies on inventory valuation, Note 5(2) for the uncertainty of accounting estimates and assumptions applied on inventory valuation and Note 6(4) for details of inventories.

The Company is primarily engaged in the design, manufacture and trade of medical computers and its peripherals. Some products or spare parts of medical computer products have relatively longer shelf life due to the long-term customers' demand of supply and maintenance as the product cycle of medical computers is longer. However, there is a higher risk of inventory losses from market value decline or obsolescence, if the customers adjust their orders or market condition is overestimated which may cause the fluctuation of product price or overestimation of inventory clearance. The Company measures sold inventory at the lower of cost and net realisable value. For inventory that is over a certain age and individually identified as obsolete inventory, the related losses are recognised based on the policy of allowance for inventory valuation loss.

The base stock for inventories is determined based on the sales market and development strategy. As the medical computer is the main product of the Company, the amounts of the inventories are significant, and the determination of net realisable value for obsolete or slow-moving inventory involves subjective judgement resulting in high degree of estimation uncertainty, we consider estimation of the allowance for inventory valuation losses as a key audit matter.

How our audit addressed the matter:

We performed the following audit procedures on the key audit matter mentioned above for the Company and certain subsidiaries (shown as investments accounted for using equity method):

1. Obtained an understanding of the Company's operations and industry and assessed the reasonableness of the policy on allowance for inventory valuation losses.
2. Reviewed the details of obsolete inventory individually identified by the management and verified its related supporting documents.
3. Tested whether the basis of market value used in calculating the net realisable value of individual inventory selected samples and validated the accuracy of its calculation.

Other matter – scope of the audit

We did not audit the financial statements of certain investees accounted for using equity method that are included in the parent company only financial statements. The balance of these investments accounted for using equity method was NT\$505,586 thousand, constituting 38% of total assets as of December 31, 2019, and comprehensive income was NT\$19,648 thousand constituting 9% of total comprehensive income for the year then ended. Those financial statements were audited by other independent accountants whose reports thereon have been furnished to us, and our opinion expressed herein is based solely on the reports of the other independent accountants.

Responsibilities of management and those charged with governance for the parent company only financial statements

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

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

Those charged with governance, including the audit committee, are responsible for overseeing the Company’s financial reporting process.

Auditor’s responsibilities for the audit of the parent company only financial statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 ROC GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these parent company only financial statements.

As part of an audit in accordance with ROC GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only 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.

Chang, Shu - Chiung

Lin, Chun - Yao

For and on behalf of PricewaterhouseCoopers, Taiwan

February 27, 2020

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

ONYX HEALTHCARE INC.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2019 AND 2018
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2019	December 31, 2018
Current assets			
1100	Cash and cash equivalents	\$ 303,632	\$ 144,590
1110	Financial assets at fair value through profit or loss - current	9,988	483,128
1150	Notes receivable, net	-	50
1170	Accounts receivable, net	97,446	137,764
1180	Accounts receivable - related parties	37,939	85,723
1200	Other receivables	2,852	3,396
1210	Other receivables due from related parties	4,291	-
130X	Inventory	151,250	141,739
1410	Prepayments	6,681	10,063
1470	Other current assets	2,438	2,703
11XX	Total current assets	<u>616,517</u>	<u>1,009,156</u>
Non-current assets			
1510	Non-current financial assets at fair value through profit or loss	33,869	-
1517	Non-current financial assets at fair value through other comprehensive income	2,381	10,350
1550	Investments accounted for under equity method	619,002	100,006
1600	Property, plant and equipment	19,602	21,076
1755	Right-of-use assets	9,480	-
1780	Intangible assets	553	966
1840	Deferred income tax assets	11,484	11,145
1900	Other non-current assets	1,897	1,901
15XX	Total non-current assets	<u>698,268</u>	<u>145,444</u>
1XXX	Total assets	<u>\$ 1,314,785</u>	<u>\$ 1,154,600</u>

(Continued)

ONYX HEALTHCARE INC.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2019 AND 2018
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity	Notes	December 31, 2019	December 31, 2018
Current liabilities			
2120	Financial liabilities at fair value through profit or loss - current	\$ -	\$ 1
2130	Current contract liabilities	28,355	28,146
2150	Notes payable	-	724
2170	Accounts payable	52,454	92,948
2180	Accounts payable - related parties	51,161	6,173
2200	Other payables	57,140	45,963
2220	Other payables - related parties	2,757	3,012
2230	Current income tax liabilities	29,330	25,224
2250	Provisions for liabilities - current	8,742	8,623
2280	Current lease liabilities	7,161	-
2300	Other current liabilities	3,852	1,964
21XX	Total current liabilities	<u>240,952</u>	<u>212,778</u>
Non-current liabilities			
2527	Non-current contract liabilities	61,098	30,881
2550	Provisions for liabilities - non-current	2,365	2,938
2570	Deferred income tax liabilities	51	11
2580	Non-current lease liabilities	2,389	-
25XX	Total non-current liabilities	<u>65,903</u>	<u>33,830</u>
2XXX	Total liabilities	<u>306,855</u>	<u>246,608</u>
Equity			
Share capital			
3110	Share capital - common stock	220,082	200,075
Capital surplus			
3200	Capital surplus	473,856	473,856
Retained earnings			
3310	Legal reserve	78,010	58,519
3350	Unappropriated retained earnings	276,245	206,414
Other equity interest			
3400	Other equity interest	(40,263)	(30,872)
3XXX	Total equity	<u>1,007,930</u>	<u>907,992</u>
Significant contingent liabilities and unrecognised contract commitments			
Significant events after the balance sheet date			
3X2X	Total liabilities and equity	<u>\$ 1,314,785</u>	<u>\$ 1,154,600</u>

The accompanying notes are an integral part of these parent company only financial statements.

ONXY HEALTHCARE INC.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in thousands of New Taiwan dollars, except earnings per share amounts)

Items	Notes	2019	2018
4000	Sales revenue	\$ 1,157,701	\$ 1,074,717
5000	Operating costs	(751,312)	(723,036)
5900	Net operating margin	406,389	351,681
5910	Unrealised profit from sales	(9,262)	(12,444)
5920	Realised profit from sales	12,444	11,742
5950	Net operating margin	409,571	350,979
	Operating expenses		
6100	Selling expenses	(67,511)	(68,187)
6200	General and administrative expenses	(39,500)	(36,678)
6300	Research and development expenses	(66,308)	(64,642)
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	351	(429)
6000	Total operating expenses	(172,968)	(169,936)
6900	Operating profit	236,603	181,043
	Non-operating income and expenses		
7010	Other income	3,365	24,342
7020	Other gains and losses	30,844	22,685
7050	Finance costs	(197)	(21)
7070	Share of profit (loss) of associates and joint ventures accounted for using equity method, net	16,555	(629)
7000	Total non-operating income and expenses	50,567	46,377
7900	Profit before income tax	287,170	227,420
7950	Income tax expense	(47,793)	(32,514)
8200	Profit for the year	\$ 239,377	\$ 194,906
	Other comprehensive income		
	Components of other comprehensive income that will not be reclassified to profit or loss		
8316	Unrealised losses from investments in equity instruments measured at fair value through other comprehensive income	(\$ 7,969)	(\$ 28,984)
8330	Share of other comprehensive income of associates and joint ventures accounted for using equity method	790	-
8310	Other comprehensive loss that will not be reclassified to profit or loss	(7,179)	(28,984)
	Components of other comprehensive income that will be reclassified to profit or loss		
8361	Exchange differences on translation	(2,689)	2,105
8380	Share of other comprehensive loss of associates and joint ventures accounted for using equity method	(76)	-
8399	Aggregated income tax relating to components of other comprehensive income	553	(287)
8360	Other comprehensive (loss) income that will be reclassified to profit or loss	(2,212)	1,818
8300	Other comprehensive loss for the year	(\$ 9,391)	(\$ 27,166)
8500	Total comprehensive income for the year	\$ 229,986	\$ 167,740
	Earnings per share		
9750	Basic earnings per share	\$ 10.88	\$ 8.86
9850	Diluted earnings per share	\$ 10.82	\$ 8.81

The accompanying notes are an integral part of these parent company only financial statements.

ONYX HEALTHCARE INC.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2019 AND 2018

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Notes	Share capital - common stock	Total capital surplus, additional paid- in capital	Retained Earnings		Other Equity Interest		Amount
				Legal reserve	Total unappropriated retained earnings (accumulated deficit)	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	
<u>2018</u>								
Balance at January 1, 2018		\$ 200,075	\$ 473,856	\$ 46,928	\$ 153,147	(\$ 3,706)	\$ -	\$ 870,300
Profit for the year, net of tax		-	-	-	194,906	-	-	194,906
Other comprehensive income (loss) for the year	6(5)	-	-	-	-	1,818	(28,984)	(27,166)
Total comprehensive income (loss) for the year		-	-	-	194,906	1,818	(28,984)	167,740
Appropriation and distribution of 2017 retained earnings:	6(15)							
Legal reserve		-	-	11,591	(11,591)	-	-	-
Cash dividends		-	-	-	(130,048)	-	-	(130,048)
Balance at December 31, 2018		\$ 200,075	\$ 473,856	\$ 58,519	\$ 206,414	(\$ 1,888)	(\$ 28,984)	\$ 907,992

(Continued)

ONYX HEALTHCARE INC.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2019 AND 2018

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Notes	Share capital - common stock	Total capital surplus, additional paid- in capital	Retained Earnings		Other Equity Interest		Amount
				Legal reserve	Total unappropriated retained earnings (accumulated deficit)	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	
<u>2019</u>								
Balance at January 1, 2019		\$ 200,075	\$ 473,856	\$ 58,519	\$ 206,414	(\$ 1,888)	(\$ 28,984)	\$ 907,992
Profit for the year, net of tax		-	-	-	239,377	-	-	239,377
Other comprehensive loss for the year		-	-	-	-	(2,212)	(7,179)	(9,391)
Total comprehensive income (loss) for the year		-	-	-	239,377	(2,212)	(7,179)	229,986
Appropriation and distribution of 2018 retained earnings:	6(15)							
Legal reserve		-	-	19,491	(19,491)	-	-	-
Cash dividends		-	-	-	(130,048)	-	-	(130,048)
Stock dividends	6(13)	20,007	-	-	(20,007)	-	-	-
Balance at December 31, 2019		\$ 220,082	\$ 473,856	\$ 78,010	\$ 276,245	(\$ 4,100)	(\$ 36,163)	\$ 1,007,930

The accompanying notes are an integral part of these parent company only financial statements.

ONXY HEALTHCARE INC.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in thousands of New Taiwan dollars)

	Notes	2019	2018
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 287,170	\$ 227,420
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(7)(8)(19)	18,922	11,459
Amortisation	6(19)	413	413
Expected credit (gain) loss	12(2)	(351)	429
Net gain on financial assets or liabilities at fair value through profit or loss	6(2)(9)(18)	(34,272)	(18,877)
Interest expense		194	-
Interest income	6(17)	(1,582)	(1,500)
Dividend income	6(17)	(729)	(22,540)
Share of (profit) loss of subsidiaries, associates and joint ventures accounted for using equity method	6(6)	(16,555)	629
Loss on disposals of property, plant and equipment	6(7)(18)	-	117
Unrealised (gain) loss on inter-affiliate accounts		(3,182)	702
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		(131)	6,834
Notes receivable		50	(50)
Accounts receivable		40,669	(49,923)
Accounts receivable due from related parties		47,784	4,642
Other receivables		544	73
Inventory		(9,511)	(24,777)
Prepayments		3,382	377
Other current assets		243	(797)
Changes in operating liabilities			
Financial liabilities at fair value through profit or loss		(1,246)	1,761
Notes payable		(724)	-
Accounts payable		(40,494)	36,113
Accounts payable - related parties		44,988	(1,310)
Other payables		8,700	2,056
Other payables to related parties		255	196
Provisions		(454)	1,872
Other current liabilities		1,888	670
Contract liabilities		30,426	(1,962)
Cash inflow generated from operations		376,397	174,027
Interest received		1,582	1,500
Dividends received		25,039	22,540
Interest paid		(194)	-
Income taxes paid		(43,433)	(17,041)
Net cash flows from operating activities		<u>359,391</u>	<u>181,026</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at fair value through profit or loss		(34,656)	(472,662)
Increase in loan receivables due from related parties		(4,291)	-
Decrease (increase) in restricted assets		22	(28)
Acquisition of investments accounted for using equity method		(15,969)	(16,560)
Acquisition of property, plant and equipment	6(24)	(8,636)	(14,205)
Decrease (increase) in refundable deposits		4	(328)
Net cash flows used in investing activities		<u>(63,526)</u>	<u>(503,783)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Repayment of lease principal		(6,775)	-
Cash dividends paid	6(15)	(130,048)	(130,048)
Net cash flows used in financing activities		<u>(136,823)</u>	<u>(130,048)</u>
Net increase (decrease) in cash and cash equivalents		159,042	(452,805)
Cash and cash equivalents at beginning of year	6(1)	144,590	597,395
Cash and cash equivalents at end of year	6(1)	<u>\$ 303,632</u>	<u>\$ 144,590</u>

The accompanying notes are an integral part of these parent company only financial statements.

Attachment IV

REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Onyx Healthcare Inc.

Opinion

We have audited the accompanying consolidated balance sheets of Onyx Healthcare Inc. and its subsidiaries (the “Group”) as at December 31, 2019 and 2018, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the reports of other independent accountants, as described in the Other matters section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2019 and 2018, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the “Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants” and generally accepted auditing standards in the Republic of China (ROC GAAS). Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Group in accordance with the Code of Professional Ethics for Certified Public Accountants in the Republic of China (the “Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. Based on our audits and the reports of other independent accountants, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's consolidated financial statements of the current period are stated as follows:

Existence of revenue from new top 10 significant customers

Description

Refer to Note 4(28) for the accounting policy on revenue recognition and Note 6(16) for details of operating revenue.

The Group is primarily engaged in the design, manufacture and trade of medical computers and its peripherals. The list of top 10 significant customers of the Group may be varied since the orders of product project are subject to the project cycle of customer's product and the Group needs to focus on developing new markets and undertaking new project orders. Additionally, the revenue from the new top 10 significant customers for 2019 are material to the consolidated operating revenue of the current period as compared to the top 10 significant customers for 2018. Thus, we considered the existence of revenue from the new top 10 significant customers as a key audit matter.

How our audit addressed the matter:

We performed the following audit procedures on the key audit matter mentioned above:

1. Assessed the revenue cycle and performed tests to ascertain whether the Group's revenue process was conducted in accordance with the internal control procedures during the reporting period.
2. Verified the related industry background information in respect of the new top 10 significant customers.
3. Obtained and selected samples to verify related vouchers of sales revenue from the new top 10 significant customers.

Accounting estimates on inventory valuation

Description

Refer to Note 4(12) for the accounting policies on inventory valuation, Note 5(2) for the uncertainty of accounting estimates and assumptions applied on inventory valuation and Note 6(4) for details of inventories.

The Group is primarily engaged in the design, manufacture and trade of medical computers and its peripherals. Some products or spare parts of medical computers have relatively longer shelf life due to the long-term customers' demand of supply and maintenance as the product cycle of medical computer is longer. However, there is a higher risk of inventory losses due from market value decline or obsolescence if the customers adjust their orders, market condition was overestimated which may cause the fluctuation of product price or overestimation of inventory clearance. The Group measures inventory at the lower of cost and net realisable value. Inventories that are over a certain age and individually identified as obsolete inventory are individually assessed and the related losses are recognised based on the policy on allowance for inventory valuation loss.

The base stock for inventories is determined based on the sales market and development strategy. As the medical computer is the main product of the Group and the amounts of inventories are significant, and the determination of net realisable value for obsolete or slow-moving inventory involves subjective judgement resulting in high degree of estimation uncertainty, we consider estimation of the allowance for inventory valuation losses as a key audit matter.

How our audit addressed the matter:

We performed the following audit procedures on the key audit matter mentioned above:

1. Obtained an understanding of the Group's operations and industry and assessed the reasonableness of the policy on allowance for inventory valuation losses.
2. Reviewed the details of obsolete inventory individually identified by the management and verified against the related supporting documents.
3. Tested the basis of market value used in calculating the net realisable value of individual inventory and validated the accuracy of its calculation.

Other matter – Scope of the Audit

We did not audit the financial statements of certain investees accounted for using equity method that are included in the consolidated financial statements. The balance of the investees accounted for using equity method was NT\$505,586 thousand, constituting 37% of consolidated total assets as of December 31, 2019, and comprehensive income of the investees was NT\$19,648 thousand, constituting 9% of consolidated total comprehensive income for the year ended. Those financial statements were audited by other independent accountants whose reports thereon have been furnished to us, and our opinion expressed herein is based solely on the reports of the other independent accountants.

Other matter – Parent company only financial reports

We have audited and expressed an unqualified opinion with other matter paragraph on the parent company only financial statements of Onyx Healthcare Inc. as at and for the years ended December 31, 2019 and 2018.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including the audit committee, are responsible for overseeing the Group’s financial reporting process.

Auditor’s 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 ROC GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with ROC GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our 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.

Chang, Shu - Chiung

Lin, Chun - Yao

For and on behalf of PricewaterhouseCoopers, Taiwan
February 27, 2020

The accompanying financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

ONYX HEALTHCARE INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2019 AND 2018
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2019		December 31, 2018		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 408,555	29	\$ 222,321	19
1110	Financial assets at fair value through profit or loss - current	6(2)	9,988	1	483,128	40
1150	Notes receivable, net	6(3)	-	-	50	-
1170	Accounts receivable, net	6(3)	161,306	12	239,575	20
1180	Accounts receivable - related parties	7	2,462	-	9,741	1
1200	Other receivables		3,243	-	3,907	-
130X	Inventory	6(4)	174,343	13	172,240	14
1410	Prepayments		14,364	1	16,758	1
1470	Other current assets	8	2,438	-	2,703	-
11XX	Total current assets		<u>776,699</u>	<u>56</u>	<u>1,150,423</u>	<u>95</u>
Non-current assets						
1510	Non-current financial assets at fair value through profit or loss	6(2)	33,869	3	-	-
1517	Non-current financial assets at fair value through other comprehensive income	6(5)	2,381	-	10,350	1
1550	Investments accounted for under equity method	6(6)	505,586	37	-	-
1600	Property, plant and equipment	6(7)	23,781	2	27,157	3
1755	Right-of-use assets	6(8)	19,608	1	-	-
1780	Intangible assets		553	-	966	-
1840	Deferred income tax assets	6(21)	14,003	1	13,876	1
1900	Other non-current assets		2,406	-	2,430	-
15XX	Total non-current assets		<u>602,187</u>	<u>44</u>	<u>54,779</u>	<u>5</u>
1XXX	Total assets		<u>\$ 1,378,886</u>	<u>100</u>	<u>\$ 1,205,202</u>	<u>100</u>

(Continued)

ONYX HEALTHCARE INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2019 AND 2018
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity	Notes	December 31, 2019		December 31, 2018		
		AMOUNT	%	AMOUNT	%	
Current liabilities						
2120	Financial liabilities at fair value through profit or loss - current	6(9)	\$ -	-	\$ 1	-
2130	Current contract liabilities	6(16)	32,009	2	31,459	3
2150	Notes payable		-	-	724	-
2170	Accounts payable		53,493	4	94,957	8
2180	Accounts payable - related parties	7	67,413	5	16,788	1
2200	Other payables	6(10) and 7	76,480	6	65,559	5
2230	Current income tax liabilities		33,429	2	27,305	2
2250	Provisions for liabilities - current	6(12)	8,742	1	8,623	1
2280	Current lease liabilities	7	13,283	1	-	-
2300	Other current liabilities		3,871	-	1,989	-
21XX	Total current liabilities		<u>288,720</u>	<u>21</u>	<u>247,405</u>	<u>20</u>
Non-current liabilities						
2527	Non-current contract liabilities	6(16)	61,098	4	30,881	3
2550	Provisions for liabilities - non-current	6(12)	2,365	-	2,938	-
2570	Deferred income tax liabilities	6(21)	60	-	57	-
2580	Non-current lease liabilities	7	6,632	1	-	-
25XX	Total non-current liabilities		<u>70,155</u>	<u>5</u>	<u>33,876</u>	<u>3</u>
2XXX	Total Liabilities		<u>358,875</u>	<u>26</u>	<u>281,281</u>	<u>23</u>
Equity						
Equity attributable to owners of parent						
Share capital						
3110	Share capital - common stock	6(13)	220,082	16	200,075	17
Capital surplus						
3200	Capital surplus	6(14)	473,856	34	473,856	39
Retained earnings						
3310	Legal reserve	6(15)	78,010	6	58,519	5
3350	Unappropriated retained earnings		276,245	20	206,414	17
Other equity interest						
3400	Other equity interest		(40,263)	(3)	(30,872)	(2)
31XX	Equity attributable to owners of the parent		<u>1,007,930</u>	<u>73</u>	<u>907,992</u>	<u>76</u>
36XX	Non-controlling interest	4(3)	<u>12,081</u>	<u>1</u>	<u>15,929</u>	<u>1</u>
3XXX	Total equity		<u>1,020,011</u>	<u>74</u>	<u>923,921</u>	<u>77</u>
Significant contingent liabilities and unrecognised contract commitments						
Significant events after the balance sheet date						
3X2X	Total liabilities and equity		<u>\$ 1,378,886</u>	<u>100</u>	<u>\$ 1,205,202</u>	<u>100</u>

The accompanying notes are an integral part of these financial statements.

ONYX HEALTHCARE INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

Items	Notes	2019		2018	
		AMOUNT	%	AMOUNT	%
4000 Sales revenue	6(16) and 7	\$ 1,482,944	100	\$ 1,424,672	100
5000 Operating costs	6(4)(19)(20) and 7	(940,300)	(63)	(960,090)	(67)
5900 Net operating margin		<u>542,644</u>	<u>37</u>	<u>464,582</u>	<u>33</u>
Operating expenses	6(19)(20) and 7				
6100 Selling expenses		(157,063)	(10)	(154,412)	(11)
6200 General and administrative expenses		(68,559)	(5)	(61,891)	(4)
6300 Research and development expenses		(68,973)	(5)	(66,154)	(5)
6450 Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9		(11,423)	(1)	(468)	-
6000 Total operating expenses		<u>(306,018)</u>	<u>(21)</u>	<u>(282,925)</u>	<u>(20)</u>
6900 Operating profit		<u>236,626</u>	<u>16</u>	<u>181,657</u>	<u>13</u>
Non-operating income and expenses					
7010 Other income	6(17)	5,043	1	24,291	2
7020 Other gains and losses	6(18)	30,570	2	22,166	1
7050 Finance costs		(1,263)	-	(203)	-
7060 Share of profit/(loss) of associates and joint ventures accounted for under equity method		<u>18,934</u>	<u>1</u>	<u>-</u>	<u>-</u>
7000 Total non-operating income and expenses		<u>53,284</u>	<u>4</u>	<u>46,254</u>	<u>3</u>
7900 Profit before income tax		<u>289,910</u>	<u>20</u>	<u>227,911</u>	<u>16</u>
7950 Income tax expense	6(21)	(54,381)	(4)	(36,516)	(2)
8200 Profit for the year		<u>\$ 235,529</u>	<u>16</u>	<u>\$ 191,395</u>	<u>14</u>

(Continued)

ONYX HEALTHCARE INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

Items	Notes	2019		2018	
		AMOUNT	%	AMOUNT	%
Other comprehensive income					
Components of other comprehensive income that will not be reclassified to profit or loss					
8316	Unrealised losses from investments in equity instruments measured at fair value through other comprehensive income	6(5)			
		(\$ 7,969)	(1)	(\$ 28,984)	(2)
8320	Share of other comprehensive income of associates and joint ventures accounted for using equity method				
		790	-	-	-
8310	Other comprehensive loss that will not be reclassified to profit or loss				
		(7,179)	(1)	(28,984)	(2)
Components of other comprehensive income that will be reclassified to profit or loss					
8361	Exchange difference on translation				
		(2,689)	-	2,105	-
8370	Share of other comprehensive loss of associates and joint ventures accounted for using equity method				
		(76)	-	-	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(21)			
		553	-	(287)	-
8360	Other comprehensive (loss) income that will be reclassified to profit or loss				
		(2,212)	-	1,818	-
8300	Other comprehensive loss				
		(\$ 9,391)	(1)	(\$ 27,166)	(2)
8500	Total comprehensive income				
		\$ 226,138	15	\$ 164,229	12
Profit (loss) attributable to:					
8610	Owners of the parent				
		\$ 239,377	16	\$ 194,906	14
8620	Non-controlling interest				
		(3,848)	-	(3,511)	-
		\$ 235,529	16	\$ 191,395	14
Comprehensive income (loss) attributable to:					
8710	Owners of the parent				
		\$ 229,986	15	\$ 167,740	12
8720	Non-controlling interest				
		(3,848)	-	(3,511)	-
		\$ 226,138	15	\$ 164,229	12
Earnings per share					
9750	Basic earnings per share	6(22)			
		\$	10.88	\$	8.86
9850	Diluted earnings per share	6(22)			
		\$	10.82	\$	8.81

The accompanying notes are an integral part of these financial statements.

ONYX HEALTHCARE INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in thousands of New Taiwan dollars)

	Equity attributable to owners of the parent									
	Notes	Retained Earnings				Other Equity Interest			Non-controlling interest	Total equity
		Share capital - common stock	Total capital surplus, additional paid-in capital	Legal reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Total		
<u>2018</u>										
Balance at January 1, 2018		\$ 200,075	\$ 473,856	\$ 46,928	\$ 153,147	(\$ 3,706)	\$ -	\$ 870,300	\$ -	\$ 870,300
Profit for the year, net of tax		-	-	-	194,906	-	-	194,906	(3,511)	191,395
Other comprehensive income (loss) for the year	6(5)	-	-	-	-	1,818	(28,984)	(27,166)	-	(27,166)
Total comprehensive income (loss) for the year		-	-	-	194,906	1,818	(28,984)	167,740	(3,511)	164,229
Appropriation and distribution of 2017 retained earnings:	6(15)									
Legal reserve		-	-	11,591	(11,591)	-	-	-	-	-
Cash dividends		-	-	-	(130,048)	-	-	(130,048)	-	(130,048)
Change in non-controlling interests - effect of capital increase of subsidiaries		-	-	-	-	-	-	-	19,440	19,440
Balance at December 31, 2018		\$ 200,075	\$ 473,856	\$ 58,519	\$ 206,414	(\$ 1,888)	(\$ 28,984)	\$ 907,992	\$ 15,929	\$ 923,921
<u>2019</u>										
Balance at January 1, 2019		\$ 200,075	\$ 473,856	\$ 58,519	\$ 206,414	(\$ 1,888)	(\$ 28,984)	\$ 907,992	\$ 15,929	\$ 923,921
Profit for the year, net of tax		-	-	-	239,377	-	-	239,377	(3,848)	235,529
Other comprehensive loss for the year	6(5)	-	-	-	-	(2,212)	(7,179)	(9,391)	-	(9,391)
Total comprehensive income (loss) for the year		-	-	-	239,377	(2,212)	(7,179)	229,986	(3,848)	226,138
Appropriation and distribution of 2018 retained earnings:	6(15)									
Legal reserve		-	-	19,491	(19,491)	-	-	-	-	-
Cash dividends		-	-	-	(130,048)	-	-	(130,048)	-	(130,048)
Stock dividends	6(13)	20,007	-	-	(20,007)	-	-	-	-	-
Balance at December 31, 2019		\$ 220,082	\$ 473,856	\$ 78,010	\$ 276,245	(\$ 4,100)	(\$ 36,163)	\$ 1,007,930	\$ 12,081	\$ 1,020,011

The accompanying notes are an integral part of these financial statements.

ONYX HEALTHCARE INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in thousands of New Taiwan dollars)

	Notes	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 289,910	\$ 227,911
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(7)(8)(19)	27,187	12,981
Amortisation	6(19)	413	413
Expected credit loss	12(2)	11,423	468
Net gain on financial assets or liabilities at fair value through profit or loss	6(2)(9)(18)	(34,272)	(18,877)
Interest expense		784	-
Interest income	6(17)	(1,448)	(1,546)
Dividend income	6(17)	(729)	(22,540)
Share of profit of associates accounted for using equity method		18,934	-
Loss on disposals of property, plant and equipment	6(7)(18)	-	144
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		(131)	6,834
Notes receivable		50	6,247
Accounts receivable		67,320	(47,453)
Accounts receivable due from related parties		7,279	(9,669)
Other receivables		664	580
Inventories		(2,103)	1,942
Prepayments		2,394	1,342
Other current assets		243	(797)
Changes in operating liabilities			
Financial liabilities at fair value through profit or loss		(1,246)	1,761
Contract liabilities		30,677	(612)
Notes payable		(724)	-
Accounts payable		(41,464)	37,192
Accounts payable - related parties		50,625	(41,034)
Other payables		9,030	11,175
Other payables to related parties		(76)	209
Provisions		(454)	1,872
Other current liabilities		1,972	696
Cash inflow generated from operations		398,390	169,239
Interest received		1,448	1,546
Dividends received		25,039	22,540
Interest paid		(784)	-
Income taxes paid		(47,640)	(23,237)
Net cash flows from operating activities		<u>376,453</u>	<u>170,088</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		(34,656)	(472,662)
Decrease (increase) in restricted assets		22	(28)
Acquisition of investments accounted for using equity method		(673)	-
Acquisition of property, plant and equipment	6(24)	(8,818)	(19,416)
Decrease (increase) in refundable deposits		24	(423)
Net cash flows used in investing activities		<u>(44,101)</u>	<u>(492,529)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayments of lease principal		(11,794)	-
Cash dividends paid	6(15)	(130,048)	(130,048)
Change in non-controlling interests - effect of capital increase of subsidiaries		-	19,440
Net cash flows used in financing activities		<u>(141,842)</u>	<u>(110,608)</u>
Effect of exchange rate changes		(4,276)	2,040
Net increase (decrease) in cash and cash equivalents		186,234	(431,009)
Cash and cash equivalents at beginning of year	6(1)	222,321	653,330
Cash and cash equivalents at end of year	6(1)	<u>\$ 408,555</u>	<u>\$ 222,321</u>

The accompanying notes are an integral part of these financial statements.

Onyx Healthcare Inc.
Comparison of Existing and Revised "Business Integrity Code of Conduct"

Revised clause	Existing clause	Explanation
<p>Article 1 Purpose This Code of Conduct has been created to support a corporate culture of integrity and business growth.</p>	<p>Article 1 Purpose This Code of Conduct has been created to support a corporate culture of integrity, <u>business growth and provide a framework for good commercial conducts.</u></p>	Revised wording.
<p>Article 6 Policy The Company shall manage its businesses in the utmost prudence, transparency and accountability, and implement policies on the basis of integrity. The Company shall also develop robust, <u>board-approved</u> corporate governance and risk management practices to ensure continuity of its business activities.</p>	<p>Article 6 Policy The Company shall manage its businesses in the utmost prudence, transparency and accountability, and implement policies on the basis of integrity. The Company shall also develop robust corporate governance and risk management practices to ensure continuity of its business activities.</p>	Revised in accordance with Sections 3.7 and 5.1.1 of ISO 37001 - Anti-bribery management systems published by International Organization for Standardization in October 2016, to have anti-bribery policy and integrity management policy approved by the board of directors.
<p>Article 8 Scope of Preventions The Company shall <u>implement an integrity risk assessment system, identify and assess</u> business activities that present high risks of dishonest conduct, <u>and adopt preventive measures with appropriateness and effectiveness reviewed on a regular basis.</u> <u>Preventions shall be developed based on common local/foreign standards or guidelines.</u> Preventions adopted by the Company shall prevent at least the following misconducts:</p> <ol style="list-style-type: none"> 1 Offering and acceptance of a bribe. 2 Offering of illegal political donations. 3 Inappropriate donation or sponsorship. 	<p>Article 8 Scope of Preventions When developing Preventions, the Company shall identify business activities that present high risks of dishonest conduct <u>and adopt enhanced preventive measures accordingly.</u></p> <p>Preventions adopted by the Company shall prevent at least the following misconducts:</p> <ol style="list-style-type: none"> 1 Offering and acceptance of a bribe. 2 Offering of illegal political donations. 3 Inappropriate donation or sponsorship. 4 Offering or acceptance of inappropriate gift, treatment or 	<ol style="list-style-type: none"> 1. Revised Paragraph 1 of the Article in reference to ISO 37001. 2. Revised wording in Paragraph 2 of this Article based on common standards or guidelines local and abroad to support the development of integrity (anti-bribery) policies and cultures.

Revised clause	Existing clause	Explanation
<p>4 Offering or acceptance of inappropriate gift, treatment or benefit.</p> <p>5 Infringement of business secret, trademark, patent, copyright and other intellectual property rights.</p> <p>6 Engagement in unfair competition.</p> <p>7 Direct or indirect damage to consumers' or stakeholders' interest, health or safety in the research, development, procurement, manufacturing, offering or sale of products and services.</p>	<p>benefit.</p> <p>5 Infringement of business secret, trademark, patent, copyright and other intellectual property rights.</p> <p>6 Engagement in unfair competition.</p> <p>7 Direct or indirect damage to consumers' or stakeholders' interest, health or safety in the research, development, procurement, manufacturing, offering or sale of products and services.</p>	
<p>Article 9 Commitments and Execution <u>The Company shall request its directors and senior management to issue a statement of commitment for compliance with the integrity policy, and state in the term of employment that all employees are bound to comply with the integrity policy.</u> The Company and Group Affiliates shall state explicitly in policies, external documents and websites their commitments to business integrity, as well as board of directors' and the management's commitment to enforcing integrity policies. These commitments have to be reflected accordingly in internal management practices and external commercial activities. <u>The Company shall produce and maintain documents on the integrity policies, statements and commitments mentioned in Paragraphs 1 and 2, and maintain records on the implementation progress.</u></p>	<p>Article 9 Commitments and Execution</p> <p>The Company and Group Affiliates shall state explicitly in policies and external documents their commitments to business integrity, as well as board of directors' and the management's commitment to enforcing integrity policies. These commitments have to be reflected accordingly in internal management practices and external commercial activities.</p>	<p>1. Added Paragraphs 1 and 3 in reference to ISO 37001.</p> <p>2. Renumbered to Paragraph 2. Revised Paragraph 2 to accommodate the addition of Paragraph 1 and terms of Article 4-1 of Taipei Exchange "Rules Governing Information Reporting by Companies with TPEX Listed Securities" where TPEX-listed companies are required to establish websites.</p>
<p>Article 10 Integrity in Commercial Activities The Company shall adhere to</p>	<p>Article 10 Integrity in Commercial Activities The Company shall adhere to</p>	<p>Revised wording.</p>

Revised clause	Existing clause	Explanation
<p>integrity principles and conduct all commercial activities in a fair and transparent manner.</p> <p>Prior to engaging in commercial transactions, the Company shall evaluate the legitimacy of its distributors, suppliers, customers and counterparties, investigate whether they were previously involved in dishonest conducts, and avoid dealing with entities that demonstrate poor integrity.</p> <p>Contracts signed by the Company with <u>the Company's</u> distributors, suppliers, customers or other counterparties shall include an integrity clause that not only requires counterparties to comply with integrity policy, but also gives the Company the right to terminate contract at any time if the counterparty is found to have involved in dishonest conducts.</p>	<p>integrity principles and conduct all commercial activities in a fair and transparent manner.</p> <p>Prior to engaging in commercial transactions, the Company shall evaluate the legitimacy of its distributors, suppliers, customers and counterparties, investigate whether they were previously involved in dishonest conducts, and avoid dealing with entities that demonstrate poor integrity.</p> <p>Contracts signed by the Company with <u>its</u> distributors, suppliers, customers or other counterparties shall include an integrity clause that not only requires counterparties to comply with integrity policy, but also gives the Company the right to terminate contract at any time if the counterparty is found to have involved in dishonest conducts.</p>	
<p>Article 11 Prohibition Against Bribery</p> <p>The Company and <u>the Company's</u> directors, independent directors, managers, employees, agents and Controllers may not offer, guarantee, request or accept any form of illegitimate benefit with customers, distributors, contractors, suppliers, government officials or stakeholders, whether directly or indirectly, when carrying out business activities.</p>	<p>Article 11 Prohibition Against Bribery</p> <p>The Company and <u>its</u> directors, independent directors, managers, employees, agents and Controllers may not offer, guarantee, request or accept any form of illegitimate benefit with customers, distributors, contractors, suppliers, government officials or stakeholders, whether directly or indirectly, when carrying out business activities.</p>	Revised wording.
<p>Article 17 Preventing Product or Service Damage to Stakeholders</p> <p>The Company and its directors, independent directors, managers, employees, agents and Controllers shall comply with laws and international standards when researching, developing, procuring, manufacturing, supplying and selling products and services. The Company shall also ensure the transparency of product/service</p>	<p>Article 17 Preventing Product or Service Damage to Stakeholders</p> <p>The Company and its directors, independent directors, managers, employees, agents and Controllers shall comply with laws and international standards when researching, developing, procuring, manufacturing, supplying and selling products and services. The Company shall also ensure the transparency of product/service</p>	Revised wording.

Revised clause	Existing clause	Explanation
<p>information and the safety of products/services offered, and implement and publish policies <u>on</u> protecting the interests of consumers and stakeholders. The above requirements shall be duly enforced in all aspects of business operation to prevent products/services from causing direct or indirect damage to consumers or compromising the rights, health and safety of other stakeholders. As a principle, <u>the Company</u> shall recover product or cease service if there is any evidence to suggest that the product or service poses concern to the safety and health of consumers or other stakeholders.</p>	<p>information and the safety of products/services offered, and implement and publish policies <u>for</u> protecting the interests of consumers and stakeholders. The above requirements shall be duly enforced in all aspects of business operation to prevent products/services from causing direct or indirect damage to consumers or compromising the rights, health and safety of other stakeholders. As a principle, <u>the Company</u> shall recover <u>its</u> product or cease service if there is any evidence to suggest that the product or service poses concern to the safety and health of consumers or other stakeholders.</p>	
<p>Article 18 Organization and Responsibilities The Company's directors, independent directors, managers, employees, agents and Controllers shall exercise the duty of care as prudent managers to supervise and prevent dishonest conducts, while constantly review performance to ensure ongoing improvement and sound execution of integrity policy. To ensure proper integrity management, the Company shall create a unit directly under the board of directors <u>supported with adequate resources and staff</u> that specializes in the establishment, supervision and execution of Business Integrity Code of Conduct and Preventions. This unit is primarily responsible for the following duties and shall report to the board of directors on a regular basis (<u>at least once a year</u>):</p> <ol style="list-style-type: none"> 1. Incorporating integrity and moral values into the Company's operating strategies, and establishment of integrity assurance and fraud prevention measures in 	<p>Article 18 Organization and Responsibilities The Company's directors, independent directors, managers, employees, agents and Controllers shall exercise the duty of care as prudent managers to supervise and prevent dishonest conducts, while constantly review performance to ensure ongoing improvement and sound execution of integrity policy. To ensure proper integrity management, the Company shall create a unit directly under the board of directors that specializes in the establishment, supervision and execution of Business Integrity Code of Conduct and Preventions. This unit is primarily responsible for the following duties <u>and</u> shall report to the board of directors on a regular basis:</p> <ol style="list-style-type: none"> 1. Incorporating integrity and moral values into the Company's operating strategies, and establishment of integrity assurance and fraud prevention measures in accordance with laws. 	<ol style="list-style-type: none"> 1. Revised Paragraph 2 of the Article in reference to ISO 37001. 2. Added Subparagraph 2, Paragraph 2 regarding the integrity management team's duty to perform regular analysis and assessment on business activities that are prone to risk of dishonesty into this Article, and revised wording to accommodate Paragraph 1, Article 7.

Revised clause	Existing clause	Explanation
<p>2. <u>Regular analysis and assessment on business activities that are prone to risk of dishonest conducts, and</u> implementation of measures against dishonest conducts, including standard operating procedures and behavioral guidelines.</p> <p>3. Planning of internal organization and duties, and implementation of check and balance for business activities that present higher risk of dishonest conduct.</p> <p>4. Coordination of integrity policy awareness and training programs.</p> <p>5. Establishment of a whistleblowing system and ensuring the effectiveness of its execution.</p> <p>6. Assist the board of directors and the management in assessing the effectiveness of existing integrity practices and preventions, assess compliance of business procedures, and make regular reports to the board of directors</p>	<p>2. Implementation of measures against dishonest conducts, including standard operating procedures and behavioral guidelines.</p> <p>3. Planning of internal organization and duties, and implementation of check and balance for business activities that present higher risk of dishonest conduct.</p> <p>4. Coordination of integrity policy awareness and training programs.</p> <p>5. Establishment of a whistleblowing system and ensuring the effectiveness of its execution.</p> <p>6. Assist the board of directors and the management in assessing the effectiveness of existing integrity practices and preventions, assess compliance of business procedures, and make regular reports to the board of directors</p>	
<p>Article 21 Accounting and Internal Control The Company shall implement effective accounting and internal control systems for business activities that are prone to risks of integrity. The Company shall not maintain secret accounts and shall perform regular reviews to ensure the effectiveness of its existing policies. The internal audit unit has the duty to <u>devise audit plans targeting specific subjects, scope, activities and frequency based on the outcome of its assessment on the risk of dishonesty, and</u> audit the</p>	<p>Article 21 Accounting and Internal Control The Company shall implement effective accounting and internal control systems for business activities that are prone to risks of integrity. The Company shall not maintain secret accounts and shall perform regular reviews to ensure the effectiveness of its existing policies. The internal audit unit has the duty to audit the Company's compliance with <u>the above policies on a regular basis, and report findings to the board of directors in the form of an audit report.</u> The internal audit unit</p>	<p>Revised Paragraph 2 and added Paragraph 3 of this Article in reference to ISO 37001. Revised to incorporate texts from Paragraph 2 regarding the need to report findings to the board of directors in the form of an audit report and reporting procedures to be followed by the</p>

Revised clause	Existing clause	Explanation
<p>Company's compliance with <u>Preventions</u>. The internal audit unit may also engage CPAs to perform audit, and seek help from professionals if necessary. <u>Audit findings from the above Paragraph shall be reported to the senior management and the integrity management team, and presented to the board of directors in the form of an audit report.</u></p>	<p>may also engage CPAs to perform audit, and seek help from professionals if necessary.</p>	<p>internal audit unit after an audit.</p>
<p>Article 24 Reporting and Discipline of Misconducts The Company shall develop and implement a whistleblower system that encompasses at least the following:</p> <ol style="list-style-type: none"> 1. Misconduct reporting channels available to insiders and outsiders, including mailboxes and hotlines that are operated by the Company or by independent third-party institutions. 2. Personnel or unit assigned specifically to handle reported misconducts, along with classification criteria and standard operating procedures for reported misconducts. Misconduct reports that involve directors or <u>the senior management</u> are to be escalated to independent directors or supervisors. 3. <u>Subsequent measures to be undertaken depending on the severity of the case involved and the outcome of investigation. Misconduct reports may be escalated to the authority or the judicial department if necessary.</u> 4. Procedures for acceptance and investigation of reported misconducts, and documentation and preservation of investigation 	<p>Article 24 Reporting and Discipline of Misconducts The Company shall develop and implement a whistleblower system that encompasses at least the following:</p> <ol style="list-style-type: none"> 1. Misconduct reporting channels available to insiders and outsiders, including mailboxes and hotlines that are operated by the Company or by independent third-party institutions. 2. Personnel or unit assigned specifically to handle reported misconducts, along with classification criteria and standard operating procedures for reported misconducts. Misconduct reports that involve directors or <u>senior managers</u> are to be escalated to independent directors or supervisors. 3. Procedures for acceptance and investigation of reported misconducts, and documentation and preservation of investigation outcome. 	<ol style="list-style-type: none"> 1. Added Subparagraph 3, Paragraph 1 to this Article in reference to ISO 37001, and renumbered Subparagraphs 3~6 of Paragraph 1 to Subparagraphs 4~7. 2. Revised wording in Subparagraph 2, Paragraph 1 for uniformity. 3. Revised and renumbered Subparagraph 5, Paragraph 1 of this Article to allow anonymous reporting in reference to ISO 37001.

Revised clause	Existing clause	Explanation
<p>outcome.</p> <p><u>5. Protection of informant's identity and details of reported misconduct, and tolerance for anonymous reporting.</u></p> <p><u>6. Protection for informants against retaliation.</u></p> <p><u>7. Whistleblowing incentives.</u> The unit or personnel responsible for handling whistleblowing will be required to file report and notify the Audit Committee in writing upon discovery of any major violation or any occurrence that has the potential to cause significant damage to the Company.</p>	<p><u>4. Protection of informant's identity and details of reported misconduct.</u></p> <p><u>5. Protection for informants against retaliation.</u></p> <p><u>6. Whistleblowing incentives.</u> The unit or personnel responsible for handling whistleblowing will be required to file report and notify the Audit Committee in writing upon discovery of any major violation or any occurrence that has the potential to cause significant damage to the Company.</p>	
<p>Article 27 Implementation This Code of Conduct shall be implemented upon approval of the board of directors, and submitted for review by the Audit Committee and during shareholder meeting. The same applies to subsequent revisions. Independent directors' opinions shall be fully taken into consideration when the Integrity Code of Conduct is raised for discussion among the board of directors. All objections and qualified opinions expressed by independent directors shall be detailed in board of directors meeting minutes. If the independent director is unable to express objections or qualified opinions in person during board meeting, the opinion shall be expressed in writing in advance and recorded in board meeting minutes unless there is justifiable reason not to do so. <u>The procedures were established on June 6, 2016</u> <u>The 1st amendment was made on August 7, 2019</u></p>	<p>Article 27 Implementation This Code of Conduct shall be implemented upon approval of the board of directors, and submitted for review by the Audit Committee and during shareholder meeting. The same applies to subsequent revisions. Independent directors' opinions shall be fully taken into consideration when the Integrity Code of Conduct is raised for discussion among the board of directors. All objections and qualified opinions expressed by independent directors shall be detailed in board of directors meeting minutes. If the independent director is unable to express objections or qualified opinions in person during board meeting, the opinion shall be expressed in writing in advance and recorded in board meeting minutes unless there is justifiable reason not to do so.</p>	<p>Added dates of establishment and amendment (during board meeting held on August 7, 2019).</p>

Onyx Healthcare Inc.
**Comparison of Existing and Revised "Business Integrity Procedures
and Behavioral Guidelines"**

Revised clause	Existing clause	Explanation
<p><u>Article 21 Reporting Process</u> <u>The Company encourages insiders and outsiders to report dishonest and inappropriate conducts.</u> <u>However, insiders who make a false report or make an accusation of ill-intended purposes shall be disciplined or even dismissed depending on severity.</u> <u>The Company shall implement misconduct reporting mailboxes on its Internet and Intranet websites, and disclose them to insiders as well as outsiders. Informant is required to provide at least the following information when reporting misconduct:</u></p> <ol style="list-style-type: none"> <u>1. The informant's name and address, phone number and e-mail that can be used to contact the informant.</u> <u>2. Name or other identifiable information of the offender.</u> <u>3. Facts that can be investigated into.</u> <p><u>Personnel who have been assigned to handle misconduct reports shall issue written commitments to maintain confidentiality of the informant's identity and details of the report. The Company shall issue a commitment to protect informants from retaliation as a result of their</u></p>	<p><u>Addition</u></p>	<p>Added the reporting process.</p>

Revised clause	Existing clause	Explanation
<p><u>report.</u></p> <p>Reported misconducts are to be handled by a dedicated team in the following procedures:</p> <ol style="list-style-type: none"> 1. <u>Reported misconducts that involve general employees shall be escalated to the head of department, whereas reported misconducts that involve directors or senior managers are to be escalated to independent directors.</u> 2. <u>Upon receiving report, the dedicated team and the abovementioned heads or personnel shall proceed to investigate facts immediately, and may seek help from compliance or other departments if necessary.</u> 3. <u>If the reported misconduct is verified to constitute violation of law or the Company's business integrity policy or rules, the violator shall be immediately ordered to cease and desist such conduct, and subjected to disciplinary action and claims through legal proceeding if necessary to protect the Company's interests and reputation.</u> 4. <u>Details including the misconduct report, investigation process and findings shall be maintained in written or electronic</u> 		

Revised clause	Existing clause	Explanation
<p><u>documents and maintained for five years. Should any litigation arise in relation to the reported misconduct before expiry of the retention period, the above documents will have to be retained until the litigation is concluded.</u></p> <p>5. <u>For every verified misconduct report, the department concerned will be required to review internal control policies and procedures and propose improvement measures to prevent similar occurrence in the future.</u></p> <p>6. <u>The dedicated team shall report to the board of directors the reported misconduct along with details on how they are handled and the improvement measures undertaken.</u></p>		
<p>Article 24 Implementation The procedures and behavioral guidelines shall be implemented with the board of directors' resolution and shall be reported to the Audit Committee and shareholders. The same applies to subsequent revisions. Independent directors' opinions shall be fully taken into consideration when the procedures and behavioral guidelines are raised for discussion among the board of directors. All objections and qualified opinions expressed by independent directors shall be detailed in board of directors meeting minutes. If the independent director is unable to express objections or qualified</p>	<p>Article 24 Implementation The procedures and behavioral guidelines shall be implemented with the board of directors' resolution and shall be reported to the Audit Committee and shareholders. The same applies to subsequent revisions. Independent directors' opinions shall be fully taken into consideration when the procedures and behavioral guidelines are raised for discussion among the board of directors. All objections and qualified opinions expressed by independent directors shall be detailed in board of directors meeting minutes. If the independent director is unable to express objections or qualified</p>	<p>Added dates of establishment and amendment (during board meeting held on April 23, 2019).</p>

Revised clause	Existing clause	Explanation
<p>opinions in person during board meeting, the opinion shall be expressed in writing in advance and recorded in board meeting minutes unless there is justifiable reason not to do so.</p> <p><u>The above rules were established on June 6, 2016.</u></p> <p><u>The 1st amendment was made on April 23, 2019.</u></p>	<p>opinions in person during board meeting, the opinion shall be expressed in writing in advance and recorded in board meeting minutes unless there is justifiable reason not to do so.</p> <p><u>The above rules were established on June 6, 2016.</u></p>	

Onyx Healthcare Inc.
Comparison of Existing and Revised "External Party Lending Procedures"

Revised clause	Existing clause	Explanation
<p>Article 1: Purpose</p> <p>(1) The following procedures have been established to serve as guidance for the Company and subsidiaries when lending capital to external parties, and thereby ensure the Company's best interest. This excludes circumstances where <u>financial regulations</u> have specified otherwise.</p> <p>(2) The procedures have been established and amended in accordance with Article 36-1 of "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies."</p>	<p>Article 1: Purpose</p> <p>(1) The following procedures have been established to serve as guidance for the Company and subsidiaries when lending capital to external parties, and thereby ensure the Company's best interest. This excludes circumstances where <u>laws</u> have specified otherwise.</p> <p>(2) The procedures have been established and amended in accordance with Article 36-1 of "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies."</p>	<p>According to prevailing regulations, "law" refers to industry-specific regulations that a public bank, insurance company, bill financing company, securities firm or futures enterprise is required to comply when offering guarantees or endorsements to an external party. Wording was revised as a result.</p>
<p>Article 4: Total and individual lending limits</p> <p>(1) The sum of loans granted to external parties shall not exceed 40% of the Company's net worth, as shown in the latest audited or auditor-reviewed financial statements.</p> <p>(2) The sum of loans granted to all companies or businesses that the Company has business dealing with shall not exceed 20% of the Company's net worth. Loan to individual borrowers shall not exceed the value of business transactions between the two parties in the last year. Value of business transaction refers to the amount of purchase or sale between two parties,</p>	<p>Article 4: Total and individual lending limits</p> <p>(1) The sum of loans granted to external parties shall not exceed 40% of the Company's net worth, as shown in the latest audited or auditor-reviewed financial statements.</p> <p>(2) The sum of loans granted to all companies or businesses that the Company has business dealing with shall not exceed 20% of the Company's net worth. Loan to individual borrowers shall not exceed the value of business transactions between the two parties in the last year. Value of business transaction refers to the amount of purchase or sale between two parties,</p>	<p>Paragraph 4 was amended under the instructions of the Financial Supervisory Commission to allow more flexible use of capital within group, considering that foreign companies are not regulated by Article 15 of The Company Act. This amendment permits borrowing of capital by a public company</p>

Revised clause	Existing clause	Explanation
<p>whichever the higher.</p> <p>(3) The sum of loans granted for short-term liquidity across all borrowers shall not exceed 20% of the Company's net worth, whereas loan to individual borrowers shall not exceed 10% of net worth, as shown in the latest audited or auditor-reviewed financial statements.</p> <p>Lending of capital between foreign companies in which the Company holds 100% direct or indirect voting interest, <u>and borrowing of capital by the Company from foreign companies in which it holds 100% direct or indirect voting interest</u>, are not subject to the restrictions stated in Paragraph 1. These loans shall have a tenor of one year or less, which can be extended under special circumstances with board of directors' consent. Total and individual limits for lending between foreign companies <u>and to the Company</u> are as follows:</p> <p>(1) The sum of intra-group loans shall not exceed 40% of the Company's net worth, but the sum of loans granted to affiliated companies or businesses for short-term financing to an external party shall not exceed 20% of the Company's net worth.</p> <p>(2) Loans between foreign companies that are granted to facilitate business dealings shall not exceed the sum of transactions between the two parties. Value of business transaction refers to the amount of purchase or sale between two parties, whichever the higher.</p> <p>(3) Loans intended for short-term financing shall not exceed 10% of the Company's net worth;</p>	<p>whichever the higher.</p> <p>(3) The sum of loans granted for short-term liquidity across all borrowers shall not exceed 20% of the Company's net worth, whereas loan to individual borrowers shall not exceed 10% of net worth, as shown in the latest audited or auditor-reviewed financial statements.</p> <p>Lending of capital between foreign companies in which the Company holds 100% direct or indirect voting interest are not subject to the restrictions stated in Paragraph 1. These loans shall have a tenor of one year or less, which can be extended under special circumstances with board of directors' consent. Total and individual limits for lending between foreign companies are as follows:</p> <p>(1) The sum of intra-group loans shall not exceed 40% of the Company's net worth, but the sum of loans granted to affiliated companies or businesses for short-term financing to an external party shall not exceed 20% of the Company's net worth.</p> <p>(2) Loans between foreign companies that are granted to facilitate business dealings shall not exceed the sum of transactions between the two parties. Value of business transaction refers to the amount of purchase or sale between two parties, whichever the higher.</p> <p>(3) Loans intended for short-term financing shall not exceed 10% of the Company's net worth;</p>	<p>from foreign companies in which it holds 100% direct or indirect voting interest, and exempts such transactions from being limited to 40% of net worth and the one-year tenor.</p> <p>Furthermore, to prevent public companies from engaging in excessive lending arrangements that compromise shareholders' interest, a restriction was imposed so that any short-term financing granted by a public company to subsidiaries in which it holds 100% direct and indirect voting interest is still subject to the restrictions mentioned in Paragraph 1.</p>

Revised clause	Existing clause	Explanation
<p>the sum of loan mentioned herein refers to the cumulative balance of short-term financing loans between foreign companies.</p> <p><u>The Company's person-in-charge will be held jointly liable with the borrower to repay the lender in the event that the preceding Paragraph is violated. If the violation causes any damage to the Company, the person-in-charge shall also be held liable for compensations.</u></p>	<p>the sum of loan mentioned herein refers to the cumulative balance of short-term financing loans between foreign companies.</p>	
<p>Article 6: Loan tenor Lending of capital shall be no longer than one year. <u>Lending of capital for business dealings shall have a tenor of one year or less, which can be extended under special circumstances with board of directors' consent.</u></p>	<p>Article 6: Loan tenor Lending of capital shall be no longer than one year.</p>	<p>Amended to conform to Article 4 and to accommodate the Company's practical needs.</p>
<p>Article 15: Implementation and revision The procedures shall be implemented with the consent of more than half of Audit Committee members and approved by the board of directors before seeking resolution in a shareholder meeting. Should directors express any objection on record or in writing, the objections shall be escalated for discussion by the Audit Committee and during shareholder meeting. The same applies to all subsequent amendments. If the proposal is not agreed by more than half of all audit committee members, it can still be effected with the support of more than two-thirds of all directors; in which case, the audit committee's resolution shall be stated in board meeting minutes. Independent directors' opinions shall be fully taken into consideration when the procedures are submitted for discussion among the board of</p>	<p>Article 15: Implementation and revision The procedures shall be implemented with the consent of more than half of Audit Committee members and approved by the board of directors before seeking resolution in a shareholder meeting. Should directors express any objection on record or in writing, the objections shall be escalated for discussion by the Audit Committee and during shareholder meeting. The same applies to all subsequent amendments. If the proposal is not agreed by more than half of all audit committee members, it can still be effected with the support of more than two-thirds of all directors; in which case, the audit committee's resolution shall be stated in board meeting minutes. Independent directors' opinions shall be fully taken into consideration when the procedures are submitted for discussion among the board of</p>	<p>Revised wording for Paragraph 3 in reference to Article 14-3 of the Securities and Exchange Act.</p>

Revised clause	Existing clause	Explanation
<p>directors. <u>Any objections or reservations expressed by independent directors shall be shown in board meeting minutes.</u></p>	<p>directors. <u>Any opinions in favor or against the proposal and the underlying reasons shall be shown in board meeting minutes.</u></p>	
<p>Article 16 The procedures were established on June 27, 2014 The 1st amendment was made on April 30, 2015 The 2nd amendment was made on February 23, 2016 The 3rd amendment was made on July 22, 2016 <u>The 4th amendment was made on May 22, 2020</u></p>	<p>Article 16 The procedures were established on June 27, 2014 The 1st amendment was made on April 30, 2015 The 2nd amendment was made on February 23, 2016 The 3rd amendment was made on July 22, 2016</p>	<p>Added revision dates</p>

Onyx Healthcare Inc.
Comparison of Existing and Revised "Endorsement and Guarantee Procedures"

Revised clause	Existing clause	Explanation
<p>Article 1: Purpose (1) The following procedures have been established to facilitate financial supervision over endorsements and guarantees granted by the Company and subsidiaries, and thereby minimize business risks. (2) The procedures have been established and amended in accordance with Article 36-1 of "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies." All guarantees and endorsements to external parties shall proceed according to the procedures unless otherwise regulated by <u>financial regulation</u>.</p>	<p>Article 1: Purpose (1) The following procedures have been established to facilitate financial supervision over endorsements and guarantees granted by the Company and subsidiaries, and thereby minimize business risks. (2) The procedures have been established and amended in accordance with Article 36-1 of "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies." All guarantees and endorsements to external parties shall proceed according to the procedures unless otherwise regulated by <u>law</u>.</p>	<p>According to prevailing regulations, "law" refers to industry-specific regulations that a public bank, insurance company, bill financing company, securities firm or futures enterprise is required to comply when offering guarantees or endorsements to an external party. Wording was revised as a result.</p>
<p>Article 9: Announcement and reporting procedures A list of guarantees that the Company and subsidiaries have offered to external parties as of the end of the previous month shall be prepared and published before the 10th calendar day of each month. Endorsements/guarantees that meet the following criteria shall be announced and reported within 2 days from the date of occurrence. (1) When the outstanding balance of endorsements and guarantees offered by the Company and subsidiaries amount to more than 50% of the Company's net worth, as shown in the latest</p>	<p>Article 9: Announcement and reporting procedures A list of guarantees that the Company and subsidiaries have offered to external parties as of the end of the previous month shall be prepared and published before the 10th calendar day of each month. Endorsements/guarantees that meet the following criteria shall be announced and reported within 2 days from the date of occurrence. (1) When the outstanding balance of endorsements and guarantees offered by the Company and subsidiaries amount to more than 50% of the Company's net worth, as shown in the latest</p>	<p>Revised Subparagraph 3, Paragraph 1 in reference to Subparagraph 1, Paragraph 4, Article 9 of Regulations Governing the Preparation of Financial Reports by Securities Issuers for a better definition of long-term investment.</p>

Revised clause	Existing clause	Explanation
<p>financial statements.</p> <p>(2) When the balance of endorsements and guarantees offered to a single business by the Company and subsidiaries amount to more than 20% of the Company's net worth, as shown in the latest financial statements.</p> <p>(3) When the balance of endorsements and guarantees offered to a single business by the Company and subsidiaries aggregate to NTD 10 million or above, while the balance <u>or book value</u> of endorsements, guarantees, <u>equity-accounted</u> investments and loans to the business amounts to more than 30% of the Company's net worth, as shown in the latest financial statements.</p> <p>(4) When additional endorsement or guarantee undertaken by the Company or subsidiary amounts to NTD 30 million or above and represents 5% or more of net worth, as shown in the latest financial statements.</p> <p>For subsidiaries that are not characterized as domestic public companies, all matters subject to announcement and regulatory reporting as mentioned in the preceding Paragraph shall be made by the Company instead.</p>	<p>financial statements.</p> <p>(2) When the balance of endorsements and guarantees offered to a single business by the Company and subsidiaries amount to more than 20% of the Company's net worth, as shown in the latest financial statements.</p> <p>(3) When the balance of endorsements and guarantees offered to a single business by the Company and subsidiaries aggregate to NTD 10 million or above, while the balance of endorsements, guarantees, <u>long-term</u> investments and loans to the business amounts to more than 30% of the Company's net worth, as shown in the latest financial statements.</p> <p>(4) When additional endorsement or guarantee undertaken by the Company or subsidiary amounts to NTD 30 million or above and represents 5% or more of net worth, as shown in the latest financial statements.</p> <p>For subsidiaries that are not characterized as domestic public companies, all matters subject to announcement and regulatory reporting as mentioned in the preceding Paragraph shall be made by the Company instead.</p>	
<p>Article 13: Implementation and revision</p> <p>The procedures are subject to the consent of more than half of Audit Committee members, and shall be resolved by the board of directors and proposed for shareholders' resolution before implementation. Should a director express objection on record or via written statement, the Company shall forward director's objection to the Audit Committee. The same applies to subsequent revisions.</p>	<p>Article 13: Implementation and revision</p> <p>The procedures are subject to the consent of more than half of Audit Committee members, and shall be resolved by the board of directors and proposed for shareholders' resolution before implementation. Should a director express objection on record or via written statement, the Company shall forward director's objection to the Audit Committee. The same applies to subsequent revisions.</p>	<p>Revised wording for Paragraph 2 in reference to Article 14-3 of the Securities and Exchange Act.</p>

Revised clause	Existing clause	Explanation
<p>Opinions of independent directors shall be fully taken into consideration when the procedures are submitted for discussion among the board of directors. <u>Any objections or reservations expressed by independent directors shall be shown in board meeting minutes.</u></p> <p>If the discussions mentioned in Paragraphs 1 and 2 are not consented by more than half of Audit Committee members, the proposal can still be effected with the support of more than two-thirds of board members; in which case, the Audit Committee's resolution shall be stated in the board of directors meeting minutes.</p>	<p>Opinions of independent directors shall be fully taken into consideration when the procedures are submitted for discussion among the board of directors. <u>Any opinions in favor or against the proposal and the underlying reasons shall be shown in board meeting minutes.</u></p> <p>If the discussions mentioned in Paragraphs 1 and 2 are not consented by more than half of Audit Committee members, the proposal can still be effected with the support of more than two-thirds of board members; in which case, the Audit Committee's resolution shall be stated in the board of directors meeting minutes.</p>	
<p>Article 14 The procedures were established on June 27, 2014 The 1st amendment was made on April 30, 2015 The 2nd amendment was made on February 23, 2016 <u>The 3rd amendment was made on May 22, 2020</u></p>	<p>Article 14 The procedures were established on June 27, 2014 The 1st amendment was made on April 30, 2015 The 2nd amendment was made on February 23, 2016</p>	<p>Added revision dates</p>

Onyx Healthcare Inc.

Comparison of Existing and Revised Shareholder Conference Rules

Revised clause	Existing clause	Explanation
<p>Article 3</p> <p>Omitted Paragraphs 1, 2 and 3.</p> <p>Issues that involve election or dismissal of directors, changes to the Articles of Incorporation, <u>capital reduction, cessation of public offering, permission for directors' involvement in competing business, earnings capitalization, capitalization of capital reserve, corporate liquidation, merger, divestment, or any matters listed in Paragraph 1, Article 185 of The Company Act shall be raised as part of the regular motions <u>with summaries explained in the meeting agenda</u>, and may not be raised in the form of special motion. <u>The notification can be served by posting relevant details onto the website designated by the securities authority or the Company and sharing a link to the webpage.</u></u></p> <p><u>If the shareholder meeting advice has already notified upfront of a full re-election of directors with specific duty commencement date, then no further changes can be made to the duty commencement date, whether through special motion or otherwise, when re-election is completed during the meeting.</u></p> <p>Shareholders that own more than 1% of the Company's outstanding shares are</p>	<p>Article 3</p> <p>Paragraphs 1, 2 and 3 (omitted)</p> <p>Issues that involve election or dismissal of directors, changes to the Articles of Incorporation, corporate liquidation, merger, divestment, or any matters listed in Paragraph 1, Article 185 of The Company Act or <u>Article 26-1 or Article 43-6 of the Securities and Exchange Act</u> shall be raised as part of the regular motions and may not be raised in the form of a special motion.</p>	<p>Amended Paragraph 4 to conform to revisions to Paragraph 5, Article 172 of The Company Act.</p> <p>Added Paragraph 5 to this Article to conform to Letter No. Jing-Shang-10702417500 issued by the authority on August 6, 2018.</p> <p>Renumbered the paragraph to Paragraph 6 with wordings revised, and added Paragraph 5 to conform to revised Paragraph</p>

Revised clause	Existing clause	Explanation
<p>entitled to propose motions for discussion in annual general meetings; each shareholder may only propose one motion; proposals above that limit will be excluded from discussion. <u>However, motions that involve suggestions to the Company's efforts toward public interest or social responsibilities may still be accepted by the board of directors.</u> The board of directors may disregard shareholders' proposals if the proposed motions exhibit any of the conditions described in Paragraph 4, Article 172-1 of The Company Act.</p> <p>The Company shall announce, before the book closure date of annual general meeting, the conditions, <u>methods (written or electronic)</u>, places and time within which shareholders' proposals are accepted. The acceptance period shall not be less than ten days.</p> <p>Shareholders shall limit their proposed motions to 300 words only; proposals that exceed 300 words will not be accepted for discussion. Shareholders who have successfully proposed their motions shall attend the annual general meeting in person or through proxy and participate in the discussion.</p> <p>The Company shall notify each proposing shareholder the outcomes of their proposed motions before the date the meeting advice is sent. Meanwhile, motions that satisfy the conditions listed</p>	<p>entitled to propose, <u>in writing</u>, motions for discussion in annual general meetings. Each shareholder may only propose one motion; proposals above that limit will be excluded from discussion. The board of directors may disregard shareholders' proposals if the proposed motions exhibit any of the conditions described in Paragraph 4, Article 172-1 of The Company Act.</p> <p>The Company shall announce, before the book closure date of the annual general meeting, the conditions, places and time within which shareholders' proposals are accepted. The acceptance period shall not be less than ten days.</p> <p>Shareholders shall limit their proposed motions to 300 words only; proposals that exceed 300 words will not be accepted for discussion. Shareholders who have successfully proposed their motions shall attend the annual general meeting in person or through proxy and participate in the discussion.</p> <p>The Company shall notify each proposing shareholder the outcomes of their proposed motions before the date the meeting advice is sent. Meanwhile, motions that satisfy the conditions listed</p>	<p>1, Article 172-1 of The Company Act.</p> <p>Renumbered the paragraph to Paragraph 7 to conform to revised Paragraph 2, Article 172-1 of The Company Act.</p> <p>Renumbered the paragraph to Paragraph 8.</p> <p>Renumbered the paragraph to Paragraph 9.</p>

Revised clause	Existing clause	Explanation
<p>in this Article shall be included as part of the meeting advice. During the shareholder meeting, the board of directors shall explain the reasons why certain proposed motions are excluded from discussion.</p>	<p>in this Article shall be included as part of the meeting advice. During the shareholder meeting, the board of directors shall explain the reasons why certain proposed motions are excluded from discussion.</p>	
<p>Article 10 For shareholder meetings that are convened by the board of directors, the board of directors will determine the meeting proceeding. <u>All proposed motions (including special motions and amendments to existing motions) shall be voted on a case-by-case basis.</u> The proceeding may not be changed unless resolved during the shareholder meeting.</p> <p>Omitted Paragraphs 2 to 3</p> <p>The chairperson shall allow adequate time to explain and discuss various motions, amendments or special motions proposed during the meeting. The chairperson may announce to discontinue further discussions if the issue in question is considered to have been sufficiently discussed to proceed with the voting, <u>and shall allocate ample time to vote.</u></p>	<p>Article 10 For shareholder meetings that are convened by the board of directors, the board of directors will determine the meeting proceeding. The proceeding cannot be changed unless resolved during the shareholder meeting.</p> <p>Omitted Paragraphs 2 to 3</p> <p>The chairperson shall allow adequate time to explain and discuss various motions, amendments or special motions proposed during the meeting. The chairperson may announce to discontinue further discussions if the issue in question is considered to have been sufficiently discussed to proceed with the voting.</p>	<p>Amended Paragraph 1 to conform to the market-wide implementation of electronic voting across TWSE- and TPEX-listed companies since 2018, and to enforce case-by-case voting.</p> <p>Amended Paragraph 4 to prevent excessive limitation on shareholders' voting time by the meeting convener, and give shareholders ample time to exercise voting rights.</p>
<p>Article 13 Paragraph 1 (omitted) The Company shall give shareholders the option to exercise voting rights in writing or using the electronic method during shareholder meetings. Instructions for exercising voting rights</p>	<p>Article 13 Paragraph 1 (omitted) <u>Voting rights can be exercised in writing or using the electronic method (according to Paragraph 1, Article 177-1 of The Company Act:</u> the Company shall give shareholders the option to exercise voting rights in writing or using the electronic method during shareholder meetings). Instructions for exercising</p>	<p>Amended Paragraph 2 to conform to the market-wide implementation of electronic voting</p>

Revised clause	Existing clause	Explanation
<p>in writing or through electronic means shall be stated clearly in writing on the meeting advice. Shareholders who have voted in writing or using the electronic method are considered to have attended shareholder meeting in person. However, they are considered to have waived their rights to participate in any special motions or amendments to the original discussions that may arise during the shareholder meeting. For this reason, the Company shall avoid proposing special motions or amendments to the original motion where possible.</p> <p>Omitted from this point onwards.</p>	<p>voting rights in writing or through electronic means shall be stated clearly in writing on the meeting advice. Shareholders who have voted in writing or using the electronic method are considered to have attended shareholder meeting in person. However, they are considered to have waived their rights to participate in any special motions or amendments to the original discussions that may arise during the shareholder meeting. For this reason, the Company shall avoid proposing special motions or amendments to the original motion where possible.</p> <p>Omitted from this point onwards.</p>	<p>across TWSE- and TPEX-listed companies since 2018.</p>
<p>Article 15 Omitted Paragraphs 1 and 2. The minutes shall detail the date and venue of the meeting, the chairperson's name, the method of resolution, the proceeding and <u>voting</u> results of various motions (<u>including weight</u>). <u>If director election is held during the meeting, the minutes shall disclose the number of votes received by each candidate.</u> Minutes shall be retained for as long as the Company exists.</p>	<p>Article 15 Omitted Paragraphs 1 and 2. The minutes shall detail the date and venue of the meeting, the chairperson's name, the method of resolution, the proceeding <u>and</u> results of various motions. Minutes shall be retained for as long as the Company exists.</p>	<p>Amended Paragraph 3 based on recommendations made by Asian Corporate Governance Association to enforce case-by-case voting.</p>
<p>Article 19 The above rules shall take effect immediately once approved during shareholder meeting; the same applies to all subsequent revisions. <u>The rules were established on April 30, 2015</u> <u>The 1st amendment was made on February 23, 2016</u> <u>The 2nd amendment was made on May 22, 2020</u></p>	<p>Article 19 The above rules shall take effect immediately once approved during shareholder meeting; the same applies to all subsequent revisions.</p>	<p>Added amendment date (which is the date of the next shareholder meeting).</p>

Attachment X

Articles of Incorporation of Onyx Healthcare Inc.

Chapter One General Provisions

- Article 1: The Company is incorporated according to The Company Act, and has been named Onyx Healthcare Inc.
- Article 2: Business activities of the Company are as follows:
1. CC01080 Electronic Parts and Components Manufacturing
 2. CC01101 Restrained Telecom Radio Frequency Equipments and Materials Manufacturing
 3. CC01110 Computers and Peripheral Equipment Manufacturing
 4. CC01120 Data Storage Media Manufacturing and Duplicating
 5. CE01010 Precision Instruments Manufacturing
 6. E605010 Computing Equipments Installation Construction
 7. EZ05010 Apparatus Installation Construction
 8. F108031 Wholesale of Drugs, Medical Goods
 9. F113030 Wholesale of Precision Instruments
 10. F118010 Wholesale of Computer Software
 11. F119010 Wholesale of Electronic Materials
 12. F208031 Retail Sale of Medical Equipments
 13. F213030 Retail Sale of Computing and Business Machinery Equipment
 14. F213040 Retail Sale of Precision Instruments
 15. F214990 Retail Sale of Other Transport Equipment and Parts
 16. F218010 Retail Sale of Computer Software
 17. F219010 Retail Sale of Electronic Materials
 18. F401010 International Trade
 19. F401021 Restrained Telecom Radio Frequency Equipments and Materials Import
 20. F601010 Intellectual Property
 21. I301010 Software Design Services
 22. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3: The Company may offer endorsement and guarantee to external parties as needed for business activities or by invested businesses, subject to the Company's endorsement and guarantee procedures. Except for the circumstances mentioned in Article 15 of The Company Act, the Company shall not lend capital to shareholders or any third party.
- Article 4: The Company may invest in other businesses as deemed necessary, and may become a limited-liability shareholder of another company subject to board of directors' resolution. Sum of the Company's investments is not subject to the limitations stated in Article 13 of The Company Act (i.e., 40% of paid-up capital).
- Article 5: The Company is headquartered in New Taipei City, and may establish domestic or foreign branches subject to board of directors' approval.

Article 6: Public announcements of the Company shall be duly made in accordance with Article 28 of The Company Act.

Chapter Two Share Capital

Article 7: Authorized capital of the Company is set at five hundred million New Taiwan Dollars, available in fifty million shares of ten New Taiwan Dollars each. The board of directors is authorized to make multiple issues of shares up to the authorized capital.

The Company shall reserve six million shares from the above share capital for issuance of employee warrant at a face value of ten New Taiwan Dollars each. The board of directors is authorized to make multiple issues of the reserved shares as deemed necessary.

Article 8: Any issuance of warrant to employees with exercise price below market price (or net worth per share) shall be resolved in a shareholder meeting with the presence of shareholders representing more than half of outstanding shares, and voted in favor by more than two-thirds of votes present in the meeting.

Any sale of shares to employees at prices below the Company's average purchase price shall be resolved in a shareholder meeting with the presence of shareholders representing more than half of outstanding shares, and voted in favor by more than two-thirds of votes present in the meeting.

The Company may transfer treasury stock, issue warrants, make cash issues, and issue restricted shares to its employees, including employees of controlled entities or subsidiaries who satisfy certain criteria. This criterion is determined by the board of directors.

Article 9: The Company may withdraw public offering of shares only with resolutions sought from a shareholder meeting.

Article 10: All shares of the Company shall be issued to registered owners only. Share certificates are issued with the signatures or authorized seals of at least three directors, and are subject to certification by the authority or any of its approved registrars.

Shares of the Company may be issued in non-tangible form, subject to registration with the centralized securities depository. The same applies to other securities issued by the Company.

Shares issued under the preceding paragraph shall be registered with or placed under the custody of the central securities depository. Security certificates of higher face value can be issued to replace existing certificates if requested by the central securities depository.

Article 11: Changes to the shareholder registry are suspended during the periods mentioned in Article 165 of The Company Act.

Transfer of shares shall proceed according to The Company Act and "Regulations Governing the Administration of Shareholder Services of Public Companies."

Chapter Three Shareholders Meeting

- Article 12: The Company holds two types of shareholder meeting: an annual general meeting and extraordinary shareholder meeting. Annual general meetings are convened by the board of directors once a year within six months after the end of each financial year. Extraordinary shareholder meetings may be held whenever deemed necessary, subject to compliance with laws.
- Article 13: Convention of an annual general meeting shall be communicated to shareholders with details including date, venue and agenda at least 30 days in advance, or 15 days for extraordinary shareholders meetings. For shareholders that hold less than one thousand shares, meeting advices can be communicated by way of public announcement instead.
- Article 14: If a shareholder is unable to attend the shareholder meeting in person, a proxy can be appointed in accordance with Article 177 of The Company Act by presenting a properly signed/sealed proxy form printed in the Company's prescribed format that specifies in details the scope of delegated authority.
In addition to the above Paragraph, delegation of proxy attendants shall also comply with "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies."
- Article 15: Shareholders of the Company are entitled to one vote for every share held, except for the circumstances described in Article 179 of The Company Act where shareholders are restricted or prohibited from exercising voting rights.
When listed on TWSE (TPEX), the Company shall make electronic voting as one of the ways for shareholders to exercise voting rights.
- Article 16: Except otherwise regulated by law or stated in the Articles of Incorporation, a shareholder meeting resolution is passed when more than 50% of all outstanding shares are represented in the meeting, and voted in favor by more than 50% of all voting rights represented at the meeting.
- Article 17: Shareholder meeting resolutions shall be compiled into minutes and signed or sealed by the chairperson. The minutes shall detail the date and venue of the meeting, the chairperson's name, the method of resolution, the proceeding and results of various motions. Minutes are to be distributed to shareholders within 20 days after the meeting and retained for as long as the Company exists.
Preparation and distribution of meeting minutes above can be made by way of public announcement.

Chapter Four Directors and the Audit Committee

- Article 18: The Company has 5 to 9 directors, who are elected in shareholder meetings from persons of adequate capacity. The term of directorship is three years, and is renewable if re-elected. Election of the Company's

directors shall proceed using the cumulative method. Each share is vested with voting rights equal to the number of directors to be elected; these voting rights may be concentrated on one candidate or spread across multiple candidates. Candidates receiving the highest number of votes are elected as directors. Any changes to the election process described above shall proceed in accordance with Article 172 of The Company Act and advised to meeting participants in advance in the agenda.

Amongst the directors chosen above, there shall be no fewer than three independent directors representing no less than one-fifth of the board. Directors are elected using the nomination system, where shareholders vote from a list of director candidates during a shareholder meeting. The nomination shall proceed according to Article 192-1 of The Company Act. Restrictions concerning independent directors' eligibility, shareholding, concurrent employment, nomination, method of election and all other compliance issues are governed by relevant laws of the securities authority.

Article 18-1: The Company shall comply with the Securities and Exchange Act by assembling an Audit Committee that consists entirely of independent directors, whose responsibilities are to execute duties mentioned in the Securities and Exchange Act, The Company Act and other laws.

The board of directors may assemble a Remuneration Committee or other functional committees as needed to support business activities.

Article 19: After public offering, all shares held by directors shall be subject to supervision of the authority and relevant laws.

The Company may purchase liability insurance policies to insure itself against liabilities of directors and supervisors over the course of their service.

Article 20: The board of directors shall appoint one Chairman during a board meeting with more than two-thirds of directors present, and with the support of more than half of all attending directors. The Chairman serves as the Company's representative to the outside world.

Article 21: The Chairman serves as the chairperson for board meetings. If the Chairman is unable to perform duties due to leave of absence or any reason, a delegate shall be appointed in accordance with Article 208 of The Company Act. Directors may appoint other directors to attend board meetings on their behalf by issuing one proxy form per meeting. The proxy form shall specify the scope of delegated authority and each director may represent the presence of one other director only.

Independent directors may appoint other independent directors to attend meetings on their behalf. A non-independent director cannot represent an independent director in meetings.

Article 22: Convention of board of directors meeting shall be advised to all directors with detailed agenda at least 7 days in advance. However, meetings can be held in shorter notices in case of emergency. Convention of board

meetings can be advised to directors through written correspondence, E-mail or fax.

Board meetings can be convened by way of video conferencing. Those who participate in the video conference are considered to have attended the meeting in person.

Article 23: Unless otherwise specified in The Company Act, board of directors meetings are to be convened by the Chairman.
Unless otherwise specified by law or the Articles of Incorporation, board resolutions are passed only if more than half of total board members are present in a meeting, and are voted in favor by more than half of attending directors.

Article 24: If the board loses more than one-third of its directors, the board of directors shall convene an extraordinary shareholder meeting within 60 days to elect new members for the shortfall. In which case, the newly elected members shall serve the remaining term of the existing board. Should the number of independent directors fall below the required minimum due to resignation, dismissal or expiry of service, the shortfall shall be elected during the next shareholder meeting. If all independent directors are dismissed from duty, the Company shall convene an extraordinary shareholder meeting within the next 60 days to elect for the shortfall.

Article 25: The Company may remunerate its Chairman and directors for the services rendered, irrespective of the Company's profit performance. The board of directors is authorized to determine the level of remuneration based on Chairman's/directors' involvement and contribution to the Company's operations, in reference to local and foreign peer levels.

Chapter Five Managers

Article 26: The Company may create managerial positions. Appointment, dismissal and remuneration shall comply with Article 29 of The Company Act.

Chapter Six Accounting

Article 27: The board of directors is responsible for preparing the following statements and reports at the end of each financial year, which are to be presented for acknowledgment according to legal procedures at the annual general meeting.

1. Business report.
2. Financial statements.
3. Earnings appropriation or loss reimbursement proposal.

Article 28: Annual net income concluded by the Company is first subject to reimbursement of previous losses (including adjustment to undistributed earnings) followed by a 10% provision for statutory reserve. However,

no further provision is needed when statutory reserve has accumulated to an amount equal to the Company's paid-up capital. Any surpluses remaining shall be subject to provision or reversal of special reserve as laws may require. The residual balance can then be added to undistributed earnings (including adjustment to undistributed earnings) carried from previous years and distributed as dividends to shareholders, subject to board of directors' proposal and shareholder meeting resolution. The number of dividends paid to shareholders shall not be less than 5% of total distributable earnings.

Cash dividends shall not be less than 10% of the sum of cash and stock dividends for the current year. However, cash dividends amounting to less than NT\$0.1 per share are to be paid in the form of stock dividend instead.

The Company adopts a residual dividend policy that takes into consideration current and future investment prospects, capital requirements, local and foreign competition, capital budget, shareholders' interest, balanced dividend, long-term financial plans and related factors.

Article 28-1: Pre-tax profit before employee and director remuneration concluded in any given year shall be subject to employee remuneration of no less than 5% and director remuneration of no more than 3%. However, profits shall first be taken to offset cumulative losses if any.

Distribution of the above shall be resolved in a board meeting with more than two-thirds of the board present, voted in favor by more than half of all attending directors, and subsequently reported in shareholder meeting.

Employee remuneration can be paid in shares or cash to employees of controlled entities or subsidiaries that satisfy certain criteria. This criterion is determined under the board's authority. Director remuneration can only be paid in cash.

Chapter Seven Additional Rules

Article 29: Any matters that are not addressed in the Articles of Incorporation shall be governed by The Company Act and relevant regulations.

Article 30: This Articles of Incorporation was established on January 25, 2010, and shall take effect once approved by the authority. The same applies to all subsequent amendments.

The 1st amendment was made on December 8, 2011.

The 2nd amendment was made on June 28, 2013.

The 3rd amendment was made on April 30, 2015.

The 4th amendment was made on February 23, 2016.

The 5th amendment was made on May 23, 2017.

The 6th amendment was made on May 29, 2018.

The 7th amendment was made on September 18, 2018.

The 8th amendment was made on May 29, 2019.

Onyx Healthcare Inc.
Chairman: Chuang,
Yung-Shun

Onyx Healthcare Inc. Business Integrity Code of Conduct

- Article 1 Purpose
This Code of Conduct has been created to support a corporate culture of integrity, business growth and provide a framework for good commercial conducts.
- Article 2 Applicability
The Code of Conduct applies to all subsidiaries, non-profit organizations that the Company has funded directly or indirectly for more than 50%, and any entities that the Company has actual control over (collectively referred to as “Group Affiliates”).
- Article 3 Prohibition Against Dishonest Conduct
The Company's directors, independent directors, managers, employees or any empowered personnel (collectively referred to as "Controllers") are prohibited from offering, committing, requesting or accepting any illegitimate benefit and involving in any conduct that would be construed as dishonest, illegal, or in breach of trust (collectively referred to as “Dishonest Conduct”), whether directly or indirectly, when carrying out business activities.
Counterparties of Dishonest Conduct, as described above, may include government officials, election candidates, political parties or members thereof, and directors, supervisors, managers, employees, Controllers or any stakeholder of a state-owned or private institution.
- Article 4 Forms of benefit
The term "benefits" mentioned in the Code of Conduct shall refer to anything of value, including money, gifts, commissions, positions, services, privileges, and kickbacks of any form and purpose. However, this excludes incidental benefits that are offered as a customary practice without commitment to any rights or obligations.
- Article 5 Compliance
The Company is bound to comply with The Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest and any laws that pertain to business conduct of TWSE/TPEX listed companies. These regulations shall provide the foundation for the Company's integrity management.
- Article 6 Policy
The Company shall manage its businesses in the utmost prudence, transparency and accountability, and implement policies on the basis of integrity. The Company shall also develop robust corporate governance and risk management practices to ensure continuity of its business activities.

- Article 7 **Preventions**
The Company's business integrity policy shall clearly and thoroughly outline integrity practices and preventive solutions against dishonest conducts (collectively referred to as Preventions below), including operating procedures, behavioral guidelines and training programs.
The Company's Preventions shall comply with the laws of the locations in which the Company and Group Affiliates operate.
The Company shall communicate with employees, unions, key business counterparties or other stakeholders when establishing Preventions.
- Article 8 **Scope of Preventions**
When developing Preventions, the Company shall identify business activities that present high risks of dishonest conduct and adopt enhanced preventive measures accordingly.
Preventions adopted by the Company shall prevent at least the following misconducts:
1. Offering and acceptance of a bribe.
 2. Offering of illegal political donations.
 3. Inappropriate donation or sponsorship.
 4. Offering or acceptance of inappropriate gift, treatment or benefit.
 5. Infringement of business secret, trademark, patent, copyright and other intellectual property rights.
 6. Engagement in unfair competition.
 7. Direct or indirect damage to consumers' or stakeholders' interest, health or safety in the research, development, procurement, manufacturing, offering or sale of products and services.
- Article 9 **Commitments and Execution**
The Company and Group Affiliates shall state explicitly in policies and external documents their commitments to business integrity, as well as board of directors' and the management's commitment to enforcing integrity policies. These commitments have to be reflected accordingly in internal management practices and external commercial activities.
- Article 10 **Integrity in Commercial Activities**
The Company shall adhere to integrity principles and conduct all commercial activities in a fair and transparent manner.
Prior to engaging in commercial transactions, the Company shall evaluate the legitimacy of its distributors, suppliers, customers and counterparties, investigate whether they were previously involved in dishonest conducts, and avoid dealing with entities that demonstrate poor integrity.
Contracts signed by the Company with distributors, suppliers, customers or other counterparties shall include an integrity clause that not only requires counterparties to comply with integrity policy, but also gives the Company the right to terminate contract at any time if the counterparty is found to have involved in dishonest conducts.
- Article 11 **Prohibition Against Bribery**

The Company and its directors, independent directors, managers, employees, agents and Controllers may not offer, guarantee, request or accept any form of illegitimate benefit with customers, distributors, contractors, suppliers, government officials or stakeholders, whether directly or indirectly, when carrying out business activities.

- Article 12 **Prohibition Against Illegal Political Donations**
Any donations made directly or indirectly to political parties, campaigns or individuals by the Company and its directors, independent directors, managers, employees, agents and Controllers shall comply with the Political Donations Act and the Company's internal procedures. These donations cannot be exploited as means of obtaining commercial interest or advantage.
- Article 13 **Prohibition Against Improper Donations or Sponsorships**
Any donations or sponsorships made by the Company and its directors, independent directors, managers, employees, agents and Controllers to charity organizations shall comply with the relevant laws and the Company's internal procedures. These donations and sponsorships cannot be exploited as means of bribery.
- Article 14 **Prohibition Against Improper Benefits**
The Company and its directors, independent directors, managers, employees, agents and Controllers may not offer or accept inappropriate gifts, treatments or benefits, whether directly or indirectly, as a means to establish commercial relationship or affect commercial outcomes.
- Article 15 **Prohibition Against Infringement of Intellectual Property Rights**
The Company and its directors, independent directors, managers, employees, agents and Controllers shall comply strictly with intellectual property laws, internal procedures and contract terms. Except with the consent of the intellectual property rights owner, the Company may not use, disclose, dispose, destroy or commit any action that constitutes infringement of intellectual property right.
- Article 16 **Prohibition Against Unfair Competition**
The Company shall comply with competition laws when engaging in business activities, and shall avoid actions that may be construed as an attempt to undermine market competition, such as: price fixing, bid rigging, use of output restriction or quota, or share or divide market by allocating customers, suppliers, territories, or business activities.
- Article 17 **Preventing Product or Service Damage to Stakeholders**
The Company and its directors, independent directors, managers, employees, agents and Controllers shall comply with laws and international standards when researching, developing, procuring, manufacturing, supplying and selling products and services. The Company shall also ensure the transparency of product/service information and the safety of products/services offered, and implement and publish policies for protecting the interests of consumers and

stakeholders. The above requirements shall be duly enforced in all aspects of business operation to prevent products/services from causing direct or indirect damage to consumers or compromising the rights, health and safety of other stakeholders. As a principle, the Company shall recover its product or cease service if there is any evidence to suggest that the product or service poses concern to the safety and health of consumers or other stakeholders.

Article 18 Organization and Responsibilities

The Company's directors, independent directors, managers, employees, agents and Controllers shall exercise the duty of care as prudent managers to supervise and prevent dishonest conducts, while constantly review performance to ensure ongoing improvement and sound execution of integrity policy.

To ensure proper integrity management, the Company shall create a unit directly under the board of directors that specializes in the establishment, supervision and execution of Business Integrity Code of Conduct and Preventions. This unit is primarily responsible for the following duties and shall report to the board of directors on a regular basis:

1. Incorporating integrity and moral values into the Company's operating strategies, and establishment of integrity assurance and fraud prevention measures in accordance with laws.
2. Implementation of measures against dishonest conducts, including standard operating procedures and behavioral guidelines.
3. Planning of internal organization and duties, and implementation of check and balance for business activities that present a higher risk of dishonest conduct.
4. Coordination of integrity policy awareness and training programs.
5. Establishment of a whistleblowing system and ensuring the effectiveness of its execution.
6. Assist the board of directors and the management in assessing the effectiveness of existing integrity practices and Preventions, assess compliance of operating procedures, and make regular reports to the board of directors

Article 19 Compliance of Business Dealings

Directors, managers, employees, agents and Controllers of the Company are bound to comply with laws and Preventions when conducting business activities.

Article 20 Avoidance of Conflicting Interests

The Company shall implement a conflicting interest policy to identify, supervise and manage potential conflicts of interest that may give rise to dishonest behaviors, and implement channels for directors, independent directors, managers, stakeholders and board meeting participants to state their conflicting interests with the Company.

If a director, independent director, manager, stakeholders and board meeting participant or any of the corporate entity they represent is considered a stakeholder to a topic discussed in board meeting, the party shall state the stakes involved during the current meeting session and

shall disassociate from all discussions and voting if the stakes are in conflict against the Company's interests. In addition, the concerned party may not exercise voting rights on behalf of other directors. Directors shall also exercise self-discipline and refrain from backing up each other in inappropriate ways.

The Company's directors, independent directors, managers, employees, agents and Controllers shall not exploit their vested authorities or influences for improper gains, whether for themselves or for spouse, parents, children, or any other parties.

Article 21 Accounting and Internal Control

The Company shall implement effective accounting and internal control systems for business activities that are prone to risks of integrity. The Company shall not maintain secret accounts and shall perform regular reviews to ensure the effectiveness of its existing policies.

The internal audit unit has the duty to audit the Company's compliance with the above policies on a regular basis, and report findings to the board of directors in the form of an audit report. The internal audit unit may also engage CPAs to perform audit, and seek help from professionals if necessary.

Article 22 Operating Procedures and Behavioral Guidelines

The Company shall establish operating procedures and behavioral guidelines based on Article 7 to outline certain issues that directors, independent directors, managers, employees and Controllers shall take note of when performing duties, including:

1. Definitions for offering/acceptance of improper gains.
2. Procedures for offering legitimate political donations.
3. Procedures for offering legitimate donations or sponsorships, and limits.
4. Rules against conflict of interest, including reporting and handling procedures.
5. Confidentiality rules for secrets and sensitive information obtained through business activity.
6. Rules and procedures for suppliers, customers and business counterparties involved in dishonest conducts.
7. Procedures for handling violation against the Business Integrity Code of Conduct.
8. Disciplinary actions against violators.

Article 23 Training and Performance Evaluation

Chairman, President and senior managers shall constantly convey the importance of integrity with directors, employees and agents.

The Company shall organize regular training and promote awareness among directors, independent directors, managers, employees, agents and Controllers on the subject of integrity. Business counterparties shall also be invited to participate, so that they are made fully aware of the Company's commitment as well as policies, precautions and disciplinary measures imposed to ensure business integrity.

The Company shall integrate its integrity policy with employee

performance evaluation and human resource policies in order to develop a clear and effective reward/disciplinary system.

Article 24 Reporting and Discipline of Misconducts
The Company shall develop and implement a whistleblower system that encompasses at least the following:

1. Misconduct reporting channels available to insiders and outsiders, including mailboxes and hotlines that are operated by the Company or by independent third-party institutions.
2. Personnel or unit assigned specifically to handle reported misconducts, along with classification criteria and standard operating procedures for reported misconducts. Misconduct reports that involve directors or senior managers are to be escalated to independent directors or supervisors.
3. Procedures for acceptance and investigation of reported misconducts, and documentation and preservation of investigation outcome.
4. Protection of informant's identity and details of reported misconduct.
5. Protection for informants against retaliation.
6. Whistleblowing incentives.

The unit or personnel responsible for handling whistleblowing will be required to file report and notify the Audit Committee in writing upon discovery of any major violation or any occurrence that has the potential to cause significant damage to the Company.

Article 25 Discipline and Grievance System
The Company shall establish a system that facilitates the reporting and discipline of conducts that violate the integrity policy. Any personnel who commits violation will have their names, titles, misconducts, date of violation, and disciplinary actions disclosed immediately on the Company's Intranet.

Article 26 Information Disclosure
The Company shall develop quantitative measurements for business integrity and use them to analyze performance of the integrity policy on an ongoing basis. The Company shall also disclose the progress of its integrity efforts along with the measures taken and quantitative data described above on its website, annual report and prospectus, and terms of the Business Integrity Code of Conduct on the Market Observation Post System.

Article 26 Review and Amendment of Business Integrity Code of Conduct
The Company shall pay constant attention to local and foreign integrity guidelines and encourage directors, independent directors, managers and employees to make recommendations that would help improve the Business Integrity Code of Conduct and its implementation, and thereby enhance integrity performance.

Article 27 Implementation

This Code of Conduct shall be implemented upon approval of the board of directors, and submitted for review by the Audit Committee and during shareholder meeting. The same applies to subsequent revisions. Independent directors' opinions shall be fully taken into consideration when the Integrity Code of Conduct is raised for discussion among the board of directors. All objections and qualified opinions expressed by independent directors shall be detailed in board of directors meeting minutes. If the independent director is unable to express objections or qualified opinions in person during board meeting, the opinion shall be expressed in writing in advance and recorded in board meeting minutes unless there is justifiable reason not to do so.

Onyx Healthcare Inc.
Business Integrity Procedures and Behavioral Guidelines

- Article 1 **Purpose and Applicability**
The Company engages in commercial activities out of the utmost fairness, honesty, faithfulness and transparency. The following procedures and guidelines have been established in accordance with "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies" and laws in the countries where the Company and group affiliates operate to fully enforce ethical management, prevent unethical conducts, and outline areas that require employees' attention when performing duties.
The following procedures and guidelines apply to all subsidiaries of the Company, non-profit organizations that the Company has funded directly or indirectly for more than 50%, and any entities that the Company has control over.
- Article 2 **Applicability**
Insiders, as mentioned throughout the procedures and guidelines, shall refer to directors, supervisors, managers, employees, agents and persons who exercise control over the Company and group enterprises and organizations.
Any offering, commitment, request or acceptance of inappropriate gains by an insider through a third party is considered a conduct of that insider.
- Article 3 **Dishonest Conduct**
Dishonest conduct, as mentioned throughout the procedures and guidelines, shall refer to any direct or indirect offering, acceptance, commitment or request of inappropriate gains by an insider over the course of business activity, or any other conducts that are considered illegal or constitute breach of integrity or fiduciary duty.
Counterparties of dishonest conduct, as described above, may include government officials, election candidates, political parties or members thereof, and directors, supervisors, managers, employees, controllers or any stakeholder of a state-owned or private institution.
- Article 4 **Forms of Benefit**
Gains mentioned in the procedures and guidelines shall refer to any money, gift, concession, commission, position, service, privilege, kickback, lobbying fee, treatment, meal and other items of value, offered in any form or name.
- Article 5 **Accountable Unit**
Treasury and Accounting Departments (collectively referred to as the Accountable Unit) are responsible for the amendment, execution, interpretation and consultation of the procedures and guidelines, as well as the supervision of related regulatory reporting and filing works. They operate directly under the board of directors with respect to the following duties and are required to make regular reports to the board:

1. Incorporating integrity and moral values into the Company's operating strategies, and establishment of integrity assurance and fraud prevention measures in accordance with laws.
2. Implementation of measures against dishonest conducts, including standard operating procedures and behavioral guidelines.
3. Planning of internal organization and duties, and implementation of check and balance for business activities that present higher risk of dishonest conduct.
4. Coordination of integrity policy awareness and training programs.
5. Establishment of a whistleblowing system and ensuring the effectiveness of its execution.
6. Assist the board of directors and the management in assessing the effectiveness of existing integrity practices and preventions, assess compliance of business procedures, and make regular reports to the board of directors.

Article 6 Prohibition against Offering and Acceptance of Improper Gains

Except for the following circumstances, any direct or indirect offering, acceptance, commitment or request for gains mentioned in Article 4 by an insider shall comply with "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies" and the procedures and guidelines before proceeding:

1. Gains that are offered out of courtesy, customary practice or local customs during occasions such as domestic (overseas) visit, hosting of foreign guests, business promotion, or communication and coordination of commercial nature.
2. Participation or invitation to common social events intended as a social etiquette or to promote commercial relations.
3. Participation or invitation to business-related activities such as commercial campaigns and plant visits, where details such as sharing of expenses, number of participants, level of accommodation and stay duration have been determined and disclosed in advance.
4. Participation or invitation to festive events that are open to the general public.
5. Management incentives, financial aids and condolence money.
6. Other gains that conform to company policy.

Article 7 Procedures for Acceptance of Improper Gains

Except for the circumstances mentioned in the preceding Article, insiders shall follow the steps described below when being offered or any gains or commitments mentioned in Article 4, whether directly or indirectly:

1. If the gain or commitment is offered by someone without business influence, a report shall be made to the line manager within three days after acceptance; notify the Accountable Unit if deemed necessary.
2. Gain or commitment offered by someone with business influence shall be returned or rejected, and notified to the line manager and

the Accountable Unit at the same time. Gains that cannot be returned shall be handed over to the Accountable Unit within 3 days after acceptance.

Party with business influence, as mentioned above, shall refer to party that meets any of the following conditions:

1. Party that the Company has business relationship with, or exercises supervision over, or offers subsidy (incentive) to.
2. Party that is currently in search of, or has already engaged in, a contractual relationship such as outsourcing or trading.
3. Any party that is affected favorably or unfavorably by the Company's decision to execute or reject the proposed business.

Depending on the nature and value of gains mentioned in Paragraph 1, the Accountable Unit shall make appropriate proposals to return, pay, confiscate or donate such gains, and proceed with the President's approval.

Article 8 Prohibition Against Lobbying Fees and Procedures

The Company does not offer or commit to offer any lobbying fees. Insiders who offer or commit to offer lobbying fees under threat shall retain records of the entire process and report to the line manager while at the same time notify the Accountable Unit.

The Accountable Unit shall respond immediately when notified of the above, and examine all relevant details to prevent recurrence. Any illegal conduct discovered shall be reported immediately to the law enforcement department.

Article 9 Procedures for Offering Political Donations

Any donations made directly or indirectly to political parties, campaigns or individuals by the Company or its employees shall comply with the Political Donations Act and the Company's internal procedures. These donations cannot be exploited as means to obtain commercial benefit or advantage.

Article 10 Procedures for Charitable Donations or Sponsorships

Any donations or sponsorships made by employees to charity organizations shall comply with relevant laws and the Company's internal procedures. These donations and sponsorships cannot be exploited as means of bribery.

Article 11 Avoidance of Conflicting Interests

If a director, supervisor, manager, board meeting participant or any of the corporate entity they represent is considered a stakeholder to a topic discussed in board meeting, the party shall state the stakes involved during the current meeting session and shall disassociate from all discussions and voting if the stakes are in conflict against the Company's interests. In addition, the concerned party may not exercise voting rights on behalf of other directors. Directors shall also exercise self-discipline and refrain from backing up each other in inappropriate ways.

When performing corporate duties, insiders are required to report to the line manager and the Accountable Unit any conflict of interest between them and the entities they represent, or any situation that puts them or

their spouse, parent, child or related party in a position to receive improper gains. The line manager shall offer appropriate guidance under such circumstances.

Insiders are not allowed to spend corporate resources on commercial activities that are unrelated to the Company, and shall not engage in external commercial activities to the extent that compromises work performance within the Company.

Article 12 Confidentiality System, Organization and Duty

The Company shall designate a dedicated unit to establish and execute procedures for the management, preservation and protection of business secrets, trademarks, patents, copyrights and other intellectual properties. Implementation of the above procedures shall be reviewed regularly to ensure that they remain effective over time.

Insiders are bound to comply with the intellectual property rules mentioned above, and shall refrain from disclosing the Company's business secrets, trademarks, patents, copyrights or other intellectual properties to others. Insiders shall also refrain from probing the Company's business secrets, trademarks, patents, copyrights or other intellectual properties that are unrelated to their duties.

Article 13 Prohibition Against Leakage of Commercial Secret

The Company shall comply with fair trading and competition laws when engaging in business activities, and shall avoid actions such as: price fixing, bid rigging, use of output restrictions or quota, or market sharing/division by allocating customers, suppliers, territories, or business activities.

Article 14 Prohibition Against Insider Trading

Insiders shall comply with the Securities and Exchange Act and refrain from trading securities against non-public information. Furthermore, employees are prohibited from revealing non-public information to others and aiding outsiders in insider trading.

Article 15 Confidentiality Agreement

All external institutions and personnel that engage the Company in various arrangements such as business merger, divestment, share acquisition, share transfer, memorandum of understanding, strategic alliance, business cooperation or major contract are required to sign a confidentiality agreement/commitment that prevents them from revealing the Company's commercial secret or material information to others or using such information without the Company's consent.

Article 16 Announcement of Business Integrity Policy

The Company shall communicate its business integrity policy through internal rules, annual reports, website and documents, and convey during public occasions such as product release conference, investor seminar etc. so that suppliers, customers and all business partners are able to develop clear understanding of the Company's integrity philosophy and rules.

- Article 17 **Integrity Assessment Prior to Business Relationship**
Before establishing new business relationship, the Company shall first evaluate the legitimacy and integrity policy of its potential distributor, supplier, customer or business counterparty, followed by a series of investigation on dishonest conduct to ensure the fairness and transparency of their business practices, and that they do not request, offer or accept bribe.
When conducting the above assessment, the Company may adopt proper procedures to investigate the following issues and thereby establish the integrity of its business partner:
1. Registered country, place of business, organization, operational policy and payment location of the counterparty.
 2. Whether the counterparty has implemented an integrity policy and how it is being implemented.
 3. Whether the counterparty operates in a country of high corruption risk.
 4. Whether the counterparty's line of business is prone to high bribery risk.
 5. The counterparty's long-term performance and reputation.
 6. Opinions on the counterparty from counterparty's business partners.
 7. Whether the counterparty exhibits history of dishonest conduct, such as bribery or illegal political donation.
- Article 18 **Explanation of Business Integrity Policy with Business Partners**
Over the course of business activities, insiders shall explain to counterparties the Company's business integrity policy and related rules, while explicitly rejecting all direct and indirect offering, commitment, request or acceptance of improper gains in any name or form.
- Article 19 **Avoidance of Dealing with Dishonest Parties**
Insiders shall avoid business dealing with distributors, suppliers, customers or any counterparties that exhibit a history of dishonest conduct, and shall cease all business dealing with a business partner upon discovery of any dishonest conduct, while at the same time blacklist the business partner in support of the Company's business integrity policy.
- Article 20 **Statement of Integrity Principles in Contract**
Prior to signing contract with another party, the Company shall learn the integrity of its counterparty and incorporate business integrity clauses that cover the following:
1. Either party may terminate the contract unconditionally at any time if the other party is found to have involved in dishonest conduct.
 2. Clear and reasonable terms of payment, such as payment location and method, tax laws to be complied etc.
- Article 21 **Actions Against Insiders' Dishonest Conducts**
Upon discovery or report of dishonest conduct involving an insider, the Company shall investigate immediately and demand immediate cease and desist if such conduct has been verified to constitute violation of law or the Company's business integrity policy or rules. In which case, the

violator will be subjected to disciplinary action and claims through legal proceeding if necessary to protect the Company's interests and reputation. The Company shall assemble a team to review and devise improvement measures for known dishonest conducts, and thereby prevent recurrence. The Accountable Unit shall report to the board of directors any dishonest conducts that have occurred within the Company, along with details on how they are handled and the improvement measures undertaken.

Article 22 **Actions Against Dishonest Conducts of External Parties**
Insiders are required to report any illegal and dishonest conduct against the Company that involves an external party, so that the relevant facts can be notified to the judicial authority and prosecutors. Dishonest conducts that involve a government agency or civil servant also have to be escalated to the government's internal affairs department.

Article 23 **Reward, Disciplinary and Grievance Systems**
The Company shall incorporate business integrity into employees' performance evaluation and the human resource policy, and have clear and effective disciplinary/reward systems in place.
Insiders who commit severe violation against the integrity principles shall be dismissed according to laws or the Company's personnel policy. The Company shall disclose on its Intranet the title and name of any employee who violates the integrity principle, the date of violation, the nature of violation and handling progress.

Article 24 **Implementation**
The procedures and behavioral guidelines shall be implemented with the board of directors' resolution and shall be reported to the Audit Committee and shareholders. The same applies to subsequent revisions. Independent directors' opinions shall be fully taken into consideration when the procedures and behavioral guidelines are raised for discussion among the board of directors. All objections and qualified opinions expressed by independent directors shall be detailed in board of directors meeting minutes. If the independent director is unable to express objections or qualified opinions in person during board meeting, the opinion shall be expressed in writing in advance and recorded in board meeting minutes unless there is justifiable reason not to do so.

Onyx Healthcare Inc. External Party Lending Procedures

Article 1: Purpose

- (1) The following procedures have been established to serve as guidance for the Company and subsidiaries when lending capital to external parties, and thereby ensure the Company's best interest. This excludes circumstances where laws have specified otherwise.
- (2) The procedures have been established and amended in accordance with Article 36-1 of "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies."

Article 2: Applicability

All lending of capital to external parties by the Company and subsidiaries shall proceed according to the procedures.

Article 3: Eligible borrowers

The Company and subsidiaries may lend capital to external parties as needed for its operations, subject to compliance with Article 15 of The Company Act. Except for the circumstances mentioned below, the Company shall not lend capital to its shareholder or any other external party:

- (1) Companies or businesses that the Company has business dealings with.
- (2) Companies or businesses that are in need of short-term funding from the Company. The duration of "short-term" refers to a period of one year or one business cycle (whichever the longer).

Article 3-1: External party lending assessment criteria

Loans granted by the Company and subsidiaries to facilitate business dealings with other companies or businesses are subject to the limits stated in Paragraph 1, Article 4. Loans granted for short-term liquidity are only permitted under the following circumstances:

- (1) The Company holds more than 50% ownership interest in the borrower, and the short-term liquidity is needed to facilitate business dealings.
- (2) Other companies or businesses that are in need of short-term financing for material purchase or for working capital.
- (3) Other lending circumstances approved by the Company's board of directors.

Article 4: Total and individual lending limits

- (1) The sum of loans granted to external parties shall not exceed 40% of the Company's net worth, as shown in the latest audited or auditor-reviewed financial statements.
- (2) The sum of loans granted to all companies or businesses that the Company has business dealing with shall not exceed 20% of the Company's net worth. Loan to individual borrowers shall not exceed the value of business transactions between the two parties in the last year. Value of business transaction refers to the amount of purchase or sale between two parties, whichever the higher.
- (3) The sum of loans granted for short-term liquidity across all borrowers shall not exceed 20% of the Company's net worth, whereas loan to individual borrowers shall not exceed 10% of net worth, as shown in the latest audited or auditor-reviewed financial statements.

Lending of capital between foreign companies in which the Company holds 100%

direct or indirect voting interest are not subject to the restrictions stated in Paragraph 1. These loans shall have a tenor of one year or less, which can be extended under special circumstances with board of directors' consent. Total and individual limits for lending between foreign companies are as follows:

- (1) The sum of intra-group loans shall not exceed 40% of the Company's net worth, but the sum of loans granted to affiliated companies or businesses for short-term financing to an external party shall not exceed 20% of the Company's net worth.
- (2) Loans between foreign companies that are granted to facilitate business dealings shall not exceed the sum of transactions between the two parties. Value of business transaction refers to the amount of purchase or sale between two parties, whichever the higher.
- (3) Loans intended for short-term financing shall not exceed 10% of the Company's net worth; the sum of loan mentioned herein refers to the cumulative balance of short-term financing loans between foreign companies.

Article 5: Accountable unit

Unless otherwise specified by law, all lending of capital shall be handled by the Treasury Department.

Article 6: Loan tenor

Lending of capital shall be no longer than one year.

Article 7: Interest accrual method

- (1) Loans to external parties shall accrue interest on a daily basis. Interest is calculated daily by multiplying the sum of outstanding loan balance (i.e., total balance) with the annual interest rate dividing it by 365. The annual interest rate used in calculation shall not be lower than Bank of Taiwan's short-term lending prime rate quoted on the day of loan plus one percentage, or the Company's cost of fund at the time.
- (2) Unless otherwise specified, loan interest shall be collected in advance at the time of disbursement.
- (3) Adjustments can be made in special circumstances subject to the consent of the board of directors. Tenor and interest accrual for lending between foreign companies in which the Company holds 100% direct or indirect voting interest are the same as described above.

Article 8: Lending procedures

- (1) Application:
Borrowers are required to submit an application form or official correspondence to the Treasury Department of the Company or subsidiary when applying for loan. The application form or correspondence shall contain details including loan amount, tenor and purpose.
- (2) Credit assessment:
 - i. First-time borrowers are required to provide the Company's or subsidiary's Treasury Department with the basic information needed for credit assessment.
 - ii. Returning borrowers are subject to credit assessment once a year. Cases of significant impact shall be credit-reviewed once every six months if needed.
 - iii. Credit assessment can be based on audited financial statements if the borrower exhibits sound financial position and has annual financial statements audited by certified public accountants.
 - iv. The Treasury Department shall evaluate at least the following issues when conducting credit assessment on the borrower:

- (i) The necessity and rationality for lending to an external party.
 - (ii) Whether the loan is necessary, given borrower's financial position.
 - (iii) Whether the amount of cumulative lending is still within limit.
 - (iv) Impacts to the Company in terms of business risk, financial position and shareholders' equity.
 - (v) Whether collaterals are needed and valuation of collaterals.
 - (vi) Attach borrower's credit and risk assessment history.
- (3) Loan approval:
- i. If, after credit assessment, the case officer decides to decline borrower's loan request due to unsatisfactory credit standing or inappropriate borrowing purpose, the case officer will be required to explain the reason of rejection and notify the borrower as soon as possible.
 - ii. For cases that exhibit sound credit history and legitimate borrowing purpose, the case officer shall present a credit report stating review opinions and proposed lending terms to the President for approval before submitting to the Audit Committee. Once agreed by more than half of Audit Committee members, the case is subject to resolution of the board of directors. No other party is authorized to make the lending decision.
If the proposal is not consented by more than half of Audit Committee members, the proposal can still be effected with the support of more than two-thirds of board members; in which case, the Audit Committee's resolution shall be stated in the board of directors meeting minutes. Independent directors' opinions shall be fully taken into consideration when lending to external parties. Any opinions in favor or against the proposal and the underlying reasons raised by independent directors shall be shown in board of directors meeting minutes.
 - iii. Once a loan is approved, the Treasury Department shall notify the borrower immediately in writing to explain the approved lending terms, including credit limit, tenor, interest rate, collateral and guarantor.
- (4) Contracting and due diligence:
- i. Loan case officer will draft a loan agreement according to the approved terms and proceed with contract signing.
 - ii. Once the borrower and guarantor have signed the agreement, the case officer shall proceed with the due diligence process.
- (5) Pledges of collaterals:
If the approved lending term requires placement of collaterals, an official lien or charge shall be placed over the collateral to secure the Company's debt entitlement.
- (6) Insurance:
With the exception of land, all collaterals shall be covered by fire insurance whereas vehicles are to be covered by full vehicle insurance. The sum assured shall not be less than the amount charged on the collateral, and the insurance policy shall mention the Company as the beneficiary.
- (7) Disbursement:
Loan may be disbursed once the borrower has signed the agreement, presented a promissory note or proof of borrowing, placed the required charge and completed the insurance process.
- (8) Bookkeeping:
For every loan approved, the Treasury Department shall prepare bookkeeping vouchers to account for the acquisition of collaterals or credit guarantee.

Article 8-1: Due diligence review procedures

The Company shall go through the following review procedures when lending to an external party:

- (1) The necessity and rationality for lending to an external party
The Treasury Department shall first evaluate the purpose of loan and assess the necessity and rationality for lending to an external party.
- (2) Credit assessment and risk evaluation of the borrower
 - i. First-time borrowers will be required to apply for credit limit in writing by producing documents such as company registration approval letter issued by Ministry of Economic Affairs, Company Change Registration Form, profit-seeking enterprise certificate, ID card photocopy of the person-in-charge and financial statements.
Once the Company accepts the application, the Treasury Department will investigate and assess the borrower's business activities, financial position, solvency, credibility, profitability and purpose of loan, and produce an assessment report.
 - ii. Returning borrowers are subject to credit assessment once a year. Cases of significant impact shall be credit-reviewed once every six months if needed.
 - iii. Credit assessment can be based on credit report that is dated more than one year but less than two years ago plus audited financial statements if the borrower exhibits sound financial position and has annual financial statements audited by certified public accountants.
- (3) Acquisition and valuation of collateral
When lending capital, the Company shall obtain a secured promissory note of equivalent sum from the borrower unless the borrower is a subsidiary. Lien may be placed on movable or real estate properties if necessary, in which case the pledged movable/real estate property will have to undergo valuation beforehand. The abovementioned debt security can be waived if the borrower is able to find an individual or company of adequate financial strength to guarantee the debt; in which case, the Treasury Department shall assess the acceptability of such a guarantee and advise the board of directors on the final decision. If the guarantor is a corporate entity, investigate whether the corporate guarantor is permitted under its Articles of Incorporation to offer guarantees to external parties.
- (4) Impact on business risk, financial position and shareholders' equity of the Company.
 - i. If borrower's loan request is declined after credit assessment due to unsatisfactory credit standing, the Treasury Department will be required to explain the reason of rejection and notify the borrower as soon as possible.
 - ii. For cases that exhibit strong credit assessment and legitimate borrowing purpose, the Treasury Department shall produce a credit and review report stating the supporting reason, purpose of loan, case sum, yields, value of collateral, credit history and operating performance. The report also has to address impacts of the loan on the Company in terms of business risk, financial position and shareholders' equity. The Treasury Department then proposes lending terms such as interest rate and loan tenor to the President and Chairman for approval before submitting to the Audit Committee. Once agreed by more than half of Audit Committee members, the case is subject to resolution of the board of directors.

Article 8-2: Post-lending management and procedures on overdue loans

Once the loan has been disbursed, the Company shall constantly monitor the financial position, business performance and credibility of both the borrower and guarantor. If

the loan is secured by collateral, changes in collateral value will also have to be monitored. Any major changes in the above shall be escalated to the Chairman and accountable unit, and handled as instructed. The amount of interests payable by the borrower shall be calculated when repayment is due at maturity or when early repayment is made. Only when principal and interest have been settled in full may the Company proceed to return the promissory note held as collateral or remove lien from the pledged collateral. Borrowers are required to settle all outstanding principals and interests upon loan maturity. Debt entitlements overdue up to 7 days are to be notified through written reminder. Legal action shall be taken for payments that are overdue for more than 30 days after reminder. For cases that are secured by collateral, actions shall be taken to dispose the collateral.

Article 9: Repayment

The amount of interests payable by the borrower shall be calculated when repayment is due at maturity or when early repayment is made. Only when principal and interest have been settled in full may the Company proceed to return the promissory note held as collateral back to the borrower.

Article 10: Lien removal

Before removing lien, the case officer shall ensure that the borrower has repaid principal and interest in full, and proceed to remove lien only upon full repayment.

Article 11: Procedures for loan extension and overdue debt entitlements

Borrowers are required to settle all outstanding principals and interests upon loan maturity. If the borrower is unable to repay on time, the Company shall claim against the pledged collateral or guarantor in a manner permitted by law.

Article 11-1: Internal control

- (1) The Treasury Department shall maintain a registry of all loans granted. This registry shall contain details such as name of borrower, amount of loan, board approval date, disbursement date, and matters that are subject to due diligence assessment by rules.
- (2) Internal audit staff shall audit the execution of External Party Lending Procedures at least on a quarterly basis, and produce written reports of audit findings. Any major violation discovered shall be notified immediately to the Audit Committee in writing. Appropriate disciplinary actions shall be taken against the manager and the case officer for any major violation discovered.
- (3) If a change of circumstance causes the Company to lend above the approved limit, an improvement plan shall be devised and submitted to the Audit Committee for enhanced internal control.

Article 12: Announcement and reporting procedures

The Company's Treasury Department is required to make the following announcements before the 10th calendar day each month:

- (1) A list of guarantees that the Company has offered to external parties and a report on the balance of loans granted by the Company and subsidiaries to external parties, as of the end of the previous month.
- (2) Loans to external parties that satisfy any of the following criteria shall be announced and reported within 2 days from the date of occurrence:
 - i. When outstanding balance of loans granted to external parties by the Company and subsidiaries amounts to more than 20% of the Company's net worth, as shown in the latest financial statements.
 - ii. When outstanding balance of loans granted to a single entity offered by the

Company and subsidiaries amounts to more than 10% of the Company's net worth, as shown in the latest financial statements.

- iii. When additional lending granted by the Company or subsidiary amounts to NTD 10 million or more and represents 2% or more of the Company's net worth, as shown in the latest financial statements.

For subsidiaries that are not characterized as domestic public companies, all matters subject to announcement and regulatory reporting as mentioned in the preceding Paragraph shall be made by the Company instead.

Article 12-1: Other provisions

- (1) The Company and subsidiaries are required to monitor the portfolio of loans granted to external parties, make adequate loss provisions according to generally accepted accounting principles and disclose relevant information in financial reports in an appropriate manner. The Company and subsidiaries shall also provide CPAs with the necessary information to perform audit and issue audit report.
- (2) Any matters that are not addressed in the procedures shall be governed by applicable laws and rules of the Company.

Article 13: Penalty against managers and case officers for violation of External Party Lending Procedures

For the safety of the Company's assets, all decision makers and case officers who violate External Party Lending Procedures with the intent to generate improper gains for self or a third party, exploit their vested authority in ways that cause losses to company property or benefit, violate laws, or commit or attempt to commit fraud of high severity will be penalized according to the Company's personnel policy and held liable to compensate for losses. In addition, the Company may also hold the beneficiary or transferee liable for reversing the damages caused. Audit personnel or manager are required to report violations immediately to the President or board of directors, who then decide on disciplinary actions depending on the severity of the conducts committed.

Article 14: Control procedures for loan to external parties by subsidiaries

- (1) Subsidiaries that have the intention to lend to external parties shall be instructed to establish their own external party lending procedures based on "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" of the Financial Supervisory Commission, and proceed accordingly.
- (2) Subsidiaries are required to provide the Company with relevant information for any loan granted to an external party, and proceed after taking into account the opinions of related personnel.
- (3) Once disbursed, subsidiaries shall report the outstanding balance and subsequent progress to the Company on a regular basis.

Article 15: Implementation and revision

The procedures shall be implemented with the consent of more than half of Audit Committee members and approved by the board of directors before seeking resolution in a shareholder meeting. Should directors express any objection on record or in writing, the objections shall be escalated for discussion by the Audit Committee and during shareholder meeting. The same applies to all subsequent amendments.

If the proposal is not agreed by more than half of all audit committee members, it can still be effected with the support of more than two-thirds of all directors; in which case, the audit committee's resolution shall be stated in board meeting minutes.

Independent directors' opinions shall be fully taken into consideration when the procedures are submitted for discussion among the board of directors. Any opinions in favor or against the proposal and the underlying reasons shall be shown in board meeting minutes.

Article 16

The procedures were established on June 27, 2014

The 1st amendment was made on April 30, 2015

The 2nd amendment was made on February 23, 2016

The 3rd amendment was made on July 22, 2016

Onyx Healthcare Inc. Endorsement and Guarantee Procedures

Article 1: Purpose

- (1) The following procedures have been established to facilitate financial supervision over endorsements and guarantees granted by the Company and subsidiaries, and thereby minimize business risks.
- (2) The procedures have been established and amended in accordance with Article 36-1 of "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies."

All guarantees and endorsements to external parties shall proceed according to the procedures unless otherwise regulated by law.

Article 2: Scope of guarantee/endorsement

Guarantees and endorsements mentioned in this policy include financial guarantee/endorsement, customs duty guarantee/endorsement and guarantee/endorsement of other purposes.

- (1) Financial endorsements and guarantees shall refer to
 1. Discounts on customers' checks
 2. Endorsements or guarantees provided to facilitate financing of other companies
 3. Negotiable instruments issued to non-financial institutions as security for the Company's financing activities
- (2) Customs-related endorsements and guarantees shall refer to endorsements and guarantees for customs duty-related purposes, either for the Company or for other companies.
- (3) Other endorsements and guarantees shall refer to any endorsement and guarantee that cannot be classified into any of the two categories above.
- (4) Pledge of movable or real estate property as collateral for loans undertaken by other companies shall also comply with the procedures.

Article 3: Beneficiary of endorsement and guarantee

The Company shall offer guarantee/endorsement only to corporate organizations it has business dealings with, including

- (1) Businesses that the Company has business dealing with.
- (2) Businesses in which the Company holds more than 50% direct or indirect voting interest.
- (3) Business that holds more than 50% direct or indirect voting interest in the Company.
- (4) Companies in which the Company holds 100% direct or indirect voting interest may provide endorsement and guarantee to each other.
- (5) Where the Company is in need to provide endorsement or guarantee to other peers or partners of a construction contract, or issue proportional endorsement/guarantee as contributing shareholders for investee in a joint investment arrangement, or provide performance guarantee for peers as part of a property pre-sale contract under the Consumer Protection Act, the endorsements and guarantees may be issued free of the restrictions mentioned in the two preceding Paragraphs.
- (6) The Company may request guaranteed parties to place movable or real estate property as collaterals on a case-by-case basis.

Article 3-1: Assessment criteria for guarantees and endorsements

In addition to complying with Article 4, all guarantees/endorsements offered in relation to business dealings shall have the guaranteed/endorsed amount assessed against the level of business transactions.

Article 4: Endorsement/guarantee limit

Guarantees/endorsements to external parties are subject to the following aggregate and individual sums:

- (1) Guarantees/endorsements offered by the Company or the Company and its subsidiaries shall not aggregate to more than 40% of current net worth; guarantees/endorsements to individual beneficiaries are capped at 20% of current net worth for subsidiaries in which the Company holds more than 50% of common shares, and 10% of current net worth for all other entities. Current net worth refers to the figure shown on the latest audited or auditor-reviewed financial statements.
- (2) Guarantees/endorsements offered for business dealings are subject to the limits mentioned in Subparagraph 1 of this Paragraph, and shall not exceed the amount of business transactions between two parties. Value of business transaction refers to the amount of purchase or sale between two parties, whichever the higher.
- (3) Sum of guarantees/endorsements offered to all external parties shall not exceed 40% of the Company's current net worth; sum of guarantees/endorsements offered to individual counterparties shall not exceed 10% of the Company's current net worth. Should the Company and subsidiaries decide to raise the total guarantee/endorsement limit to higher than 50% of current net worth on a later date, the decision shall be approved with the necessity and rationality explained during shareholder meeting.

Article 5: Levels of decision-making and approval authority

- (1) Guarantees and endorsements offered by the Company are first subject to approval by more than half of Audit Committee members, followed by board of directors' resolution. The Chairman is authorized by the board to approve guarantees/endorsements upfront according to the procedures within the limits mentioned in Article 4 and seek acknowledgment from the board afterwards. In which case, details of such transactions shall be reported during the upcoming shareholder meeting.
- (2) Any guarantee/endorsement offered in excess of the limits stated herein for business dealings shall be subject to the consent of more than half of audit committee members, followed by amendments to the guarantee/endorsement procedures with more than half of board members jointly guaranteeing to cover possible losses that the Company may suffer as a result, and acknowledged by shareholders on a later date. In circumstances where shareholders reject the pre-approved guarantee/endorsement on a later date, the Company shall devise plans to reduce the excess within a period of time.
- (3) Guarantee/endorsement by subsidiaries in which the Company holds 90% or higher direct or indirect voting rights under Article 4 is first subject to the consent of more than half of Audit Committee members and resolution of the board of directors before proceeding. This restriction does not apply to endorsements and guarantees among investees in which the Company holds 100% direct or indirect voting interest.

Opinions of independent directors shall be fully taken into consideration when a proposal is submitted for discussion among the board of directors, as mentioned in the preceding Paragraph. Any opinions in favor or against the proposal and the

- underlying reasons shall be shown in board meeting minutes.
- (4) If the proposal is not consented to by more than half of Audit Committee members, the proposal can still be effected with the support of more than two-thirds of board members; in which case, the Audit Committee's resolution shall be stated in the board of directors meeting minutes.

Article 6: Seal usage and custody procedures

The Company shall register a common seal with the Ministry of Economic Affairs specifically for issuing guarantees and endorsements to external parties, and have this seal held in the custody of a dedicated, board-approved officer. Any subsequent change in the seal custodian is subject to board approval. The seal held in custody shall be included as part of the hand-over list, and the custody and use of which shall comply with the Seal Management Policy. When offering guarantee in favor of a foreign company, the letter of guarantee issued by Company shall be signed by the Chairman with authorization from the board of directors.

Article 7: Guarantee/endorsement procedures and amount limits

- (1) Upon receiving request for guarantee/endorsement, the applicant department shall submit a Guarantee Application (Cancellation) Form that states in details the underlying reason and purpose, and attach promissory notes along with relevant documents of the guaranteed party to the Treasury Department for evaluation.
- (2) Review key points of the Treasury Department
1. Whether the reason for guarantee is valid and adequate.
 2. Whether the amount of endorsement is considered necessary, given the financial position of the guaranteed party.
 3. Whether the cumulative amount is still within limit.
 4. Whether the amount of guarantee/endorsement is less than the value of transactions between two parties, if the guarantee/endorsement is offered to facilitate business dealings.
 5. Impacts to the Company in terms of business risk, financial position and shareholders' equity.
 6. Whether collaterals are needed and valuation of collaterals.
- (3) Once the Treasury Department has reviewed and passed the application, details of the review process shall be maintained on record and submitted to the President and the Chairman for approval.
- (4) The Treasury Department shall maintain "logs" to record various guarantees offered to affiliated enterprises or business partners. The log will record the name of guaranteed party, the nature of guarantee, the amount guaranteed, the conditions and date for relief of guarantee liability, and any details that are relevant to the issuance and cancellation of guarantees/endorsements for future reference. These details also have to be reported and announced according to law.
- (5) If a change of circumstance renders the guaranteed/endorsed party no longer eligible to this policy or if the amount guaranteed/endorsed exceeds the stated limit due to change of calculation basis on a later date, the Company shall devise an improvement plan to eliminate the excess either naturally upon expiry or within a proposed period of time. This improvement is subject to review by the Audit Committee and shall be reported during an upcoming board meeting.
- (6) The Company does not accept affiliated enterprises' or business partners' request to issue guaranteed note as a form of guarantee to external parties, unless approved by the board of directors on a case-by-case basis due to special reason. In which case, a guaranteed promissory note of equal amount has to be obtained for back-

to-back guarantee. The abovementioned notes shall be accounted using proper bookkeeping vouchers, and have entries posted into "Guarantee notes paid" and "Guarantee notes received" with details recorded in "log."

- (7) Approval and cancellation of guaranteed notes
 1. Guaranteed notes may be handed to the guaranteed party upon completion of the following
 - (1) Application of common seal.
 - (2) Filing of front and back side photocopies of the guaranteed note.
 - (3) Updating the "log" for the amount guaranteed.
 2. If there is a need to void guaranteed note due to renewal or debt extension, the applicant department shall submit a Guarantee Application (Cancellation) Form along with the guaranteed note to the Treasury Department for cancellation.
 3. The Treasury Department then updates the "log" to reflect the amount of note canceled and reduce the cumulative amount guaranteed.
- (8) If the guaranteed/endorsed party is a subsidiary that has net worth below half of its paid-up capital, the Company shall evaluate and monitor the subsidiary on an ongoing basis to determine whether to continue financial support, secure assets or assist in the improvement of financial/business performance, and thereby control risks associated with the guarantee/endorsement. Furthermore, outcomes of the above evaluation shall be escalated to internal audit and reported to the board of directors and the Audit Committee. For subsidiaries that issue shares without face value or have face value that is not NTD 10, the paid-up capital mentioned in this Subparagraph shall be calculated by adding capital reserve - share premium to share capital.

Article 7-1: Internal control

- (1) Internal audit staff shall audit the execution of endorsements and guarantees at least on a quarterly basis, and produce written reports of audit findings. Any major violation discovered shall be notified immediately to the Audit Committee in writing.
- (2) All guarantees and endorsements offered by the Company shall proceed according to the procedures. Appropriate disciplinary actions shall be taken against the manager and the case officer for any major violation discovered.

Article 8: Due diligence review procedures

The Company shall go through the following review procedures when offering guarantee/endorsement to an external party:

- (1) The necessity and rationality of endorsement and guarantee
Upon receiving request or when there arises a need to offer guarantee/endorsement to an external party, whether for business or operational requirements, the Treasury Department shall first investigate the purpose followed by necessity and rationality of such guarantee/endorsement.
- (2) Credit assessment and risk evaluation on the endorsed or the guaranteed
 1. First-time guarantee/endorsement applicants will be required to submit a written application to the Company and produce documents such as company registration approval letter issued by Ministry of Economic Affairs, Company Change Registration Form, profit-seeking enterprise certificate, ID card photocopy of the person-in-charge and financial statements. Once the Company accepts the application, the Treasury Department will investigate and assess the guaranteed/endorsed party on aspects such as business activity,

financial position and purpose of guarantee/endorsement.

2. Renewed guarantees/endorsements are subject to credit assessment once a year.

Cases of significant impact shall be credit-reviewed once every six months if needed.

(3) Acquisition and valuation of collateral

The Company may request the guaranteed/endorsed party to place promissory note, movable or real estate property as collateral if necessary. In which case, the movable or real estate property shall be valued beforehand.

The above debt security can be waived if the borrower is able to find an individual or company of adequate financial strength to guarantee the debt; in which case, the board of directors may base its decisions on the credit assessment report of the Treasury Department.

(4) Impact on business risk, financial position and shareholders' equity of the Company.

1. If the guarantee/endorsement request is declined after credit assessment due to unsatisfactory credit standing of the guaranteed/endorsed party, the Treasury Department will be required to explain the reason of rejection and notify the applicant as soon as possible.

2. For cases that exhibit strong credit assessment and legitimate guarantee/endorsement purpose, the Treasury Department shall produce a credit and review report stating the supporting reason, purpose of loan, case sum, value of collateral, credit history and operating performance. After assessing impacts to the Company in terms of business risk, financial position and shareholders' equity, the proposal can then be referred to the Chairman for approval according to Article 5 followed by acknowledgment during the upcoming board meeting.

3. For guarantees/endorsements that are offered for business or operational requirements, the Treasury Department shall produce a review report assessing impacts to the Company in terms of business risk, financial position and shareholders' equity. The proposal can then be referred to the Chairman for approval according to Article 5 followed by acknowledgment during the upcoming board meeting.

Article 9: Announcement and reporting procedures

A list of guarantees that the Company and subsidiaries have offered to external parties as of the end of the previous month shall be prepared and published before the 10th calendar day of each month. Endorsements/guarantees that meet the following criteria shall be announced and reported within 2 days from the date of occurrence.

(1) When the outstanding balance of endorsements and guarantees offered by the Company and subsidiaries amount to more than 50% of the Company's net worth, as shown in the latest financial statements.

(2) When the outstanding balance of endorsements and guarantees offered to a single business by the Company and subsidiaries amount to more than 20% of the Company's net worth, as shown in the latest financial statements.

(3) When the outstanding balance of endorsements and guarantees offered to a single business by the Company and subsidiaries aggregate to NTD 10 million or above, while the balance of endorsements, guarantees, long-term investments and loans to the business amounts to more than 30% of the Company's net worth, as shown in the latest financial statements.

(4) When additional endorsement or guarantee undertaken by the Company or subsidiary amounts to NTD 30 million or above and represents 5% or more of net

worth, as shown in the latest financial statements.

For subsidiaries that are not characterized as domestic public companies, all matters subject to announcement and regulatory reporting as mentioned in the preceding Paragraph shall be made by the Company instead.

Article 10: Endorsement and guarantee procedures for subsidiaries

- (1) Subsidiaries that have the intention to offer endorsements/guarantees to others shall be instructed to establish their own endorsement and guarantee procedures based on Financial Supervisory Commission's "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies," and proceed accordingly.
- (2) Subsidiaries are required to provide the Company with relevant information for any guarantee/endorsement granted to an external party, and proceed after taking into account the opinions of related personnel.
- (3) Once issued, subsidiaries are required to report the outstanding balance and subsequent progress of guarantees/endorsements offered to the Company on a regular basis.

Article 11: Penalty against managers and case officers for violation of Endorsement and Guarantee Procedures

Audit personnel or manager are required to report any violation against Financial Supervisory Commission's "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" or the procedures involving the Company's managerial staff or case officer immediately to the President or board of directors, who will decide on disciplinary actions depending on the severity of the conducts committed.

Article 12: Other provisions

The Company shall assess or recognize contingent loss on endorsements and guarantees according to Statement of Financial Accounting Standards No. 9, make appropriate disclosures and provide the financial statement auditor with relevant information to facilitate the necessary audit process and to issue audit report on the appropriateness of such endorsement or guarantee.

Any matters that are not addressed herein shall be governed by applicable laws and policies of the Company.

Article 13: Implementation and revision

The procedures are subject to the consent of more than half of Audit Committee members, and shall be resolved by the board of directors and proposed for shareholders' resolution before implementation. Should a director express objection on record or via written statement, the Company shall forward director's objection to the Audit Committee. The same applies to subsequent revisions.

Opinions of independent directors shall be fully taken into consideration when the procedures are submitted for discussion among the board of directors. Any opinions in favor or against the proposal and the underlying reasons shall be shown in board meeting minutes.

If the discussions mentioned in Paragraphs 1 and 2 are not consented by more than half of Audit Committee members, the proposal can still be effected with the support of more than two-thirds of board members; in which case, the Audit Committee's resolution shall be stated in the board of directors meeting minutes.

Article 14

The procedures were established on June 27, 2014

The 1st amendment was made on April 30, 2015
The 2nd amendment was made on February 23, 2016

Onyx Healthcare Inc.

Shareholder Meeting Conference Rules

Article 1

This policy has been established in accordance with Article 5 of "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies" to promote proper governance over the Company's shareholder meetings, and enforce supervisory and administrative functions of such meetings.

Article 2

Unless otherwise specified by law or Articles of Incorporation, shareholder meetings shall proceed according to the terms of this policy.

Article 3

Unless otherwise specified by law, shareholder meetings are to be convened by the board of directors.

The Company shall prepare an electronic file that contains the meeting advice, a proxy form, a detailed agenda of topics to be acknowledged or discussed during the meeting, and notes on the election or dismissal of directors and post it onto the Market Observation Post System (MOPS) at least 30 days before an annual general meeting, or 15 days before an extraordinary shareholder meeting. At least 21 days before an annual general meeting or 15 days before an extraordinary shareholder meeting, an electronic copy of the shareholder meeting handbook and supplementary information shall be prepared and posted onto MOPS. Hard copies of the shareholder meeting manual and supplementary information also have to be prepared at least 15 days before the meeting and made accessible to shareholders at any time. These documents shall be made available at the Company's premises and at the share transfer agency, and distributed on-site at the shareholder meeting. The meeting advice and announcement shall state clearly the agenda to be discussed during the meeting, and can be issued in electronic form if consented by the recipient.

Issues that involve election or dismissal of directors, changes to the Articles of Incorporation, corporate liquidation, merger, divestment, or any matters listed in Paragraph 1, Article 185 of The Company Act or Article 26-1 or Article 43-6 of the Securities and Exchange Act shall be raised as part of the regular motions and cannot be raised in the form of special motion.

Shareholders that own more than 1% of the Company's outstanding shares are entitled to propose, in writing, motions for discussion in annual general meetings. Each shareholder may only propose one motion; proposals above that limit will be excluded from discussion. The board of directors may disregard shareholders' proposals if the proposed motions exhibit any of the conditions described in Paragraph 4, Article 172-1 of The Company Act.

The Company shall announce, before the book closure date of the annual general meeting, the conditions, places and time within which shareholders' proposals are accepted. The acceptance period shall not be less than ten days. Shareholders shall limit their proposed motions to 300 words only; proposals that exceed 300 words will not be accepted for discussion. Shareholders who

have successfully proposed their motions shall attend the annual general meeting in person or through proxy and participate in the discussion.

The Company shall notify each proposing shareholder the outcomes of their proposed motions before the date the meeting advice is sent. Meanwhile, motions that satisfy the conditions listed in this Article shall be included as part of the meeting advice. During the shareholder meeting, the board of directors shall explain the reasons why certain proposed motions are excluded from discussion.

Article 4

Shareholders may appoint proxies to attend shareholder meetings on their behalf by completing the Company's proxy form and specifying the scope of delegated authority.

Each shareholder may issue one proxy form and delegate one proxy only. All proxy forms shall be received by the Company at least 5 days before the shareholder meeting. In cases where multiple proxy forms are issued, the one that arrives first shall prevail. However, this excludes situations where the shareholder has issued a proper declaration to withdraw the previous proxy arrangement.

Should the shareholder decide to attend shareholder meeting personally or exercise voting rights in writing or using electronic means after a proxy form has been received by the Company, a written notice shall be sent to the Company by no later than two days before the meeting commences to withdraw the proxy arrangement. If the shareholder fails to withdraw proxy arrangement before the due date, the vote of the proxy attendant shall prevail.

Article 5

Shareholder meetings shall be held at locations suitable and convenient for shareholders to attend. Meetings shall not commence anytime earlier than 9AM or later than 3PM. Independent directors' opinions shall be fully taken into consideration when choosing the meeting venue and time.

Article 6

The meeting advice shall specify details such as meeting time, venue, and important notes where relevant.

Admission of meeting participants shall begin at least 30 minutes before the meeting commences. The reception area shall be clearly labeled and stationed with competent personnel.

Shareholders and representatives thereof (collectively referred to as "shareholders") shall attend shareholder meetings by presenting valid conference pass, attendance card or other document of similar nature. Proxy form acquirers are required to bring identity proof for verification.

An attendance log shall be prepared to record shareholders' attendance; alternatively, shareholders may present attendance cards to signify their presence.

Shareholders who attend the meeting shall be given a copy of the meeting manual, annual report, attendance pass, opinion slip, motion ballot and any information relevant to the meeting. Prepare additional ballots if director election is also being held during the meeting.

Where the shareholder is a government agency or corporate entity, more than one representative may attend shareholder meetings on their behalf. Corporate entities that have been designated as proxy attendants can only appoint one representative to attend shareholder meeting.

Article 7

Shareholder meetings that are convened by the board of directors shall be chaired by the Chairman. If the Chairman is on leave or is unable to exercise duties for any reason, the Vice Chairman will act on behalf; if there is no Vice Chairman or if the Vice Chairman is also on leave or is unable to exercise duties for any reason, the Chairman may appoint one managing director to assume acting duty; if there is no managing director, one of the directors shall be appointed to perform acting duty; if no delegate is appointed by the Chairman, one shall be appointed among managing directors or directors.

The chairperson position mentioned above shall be assumed by a managing director or director, who has been on the board for more than six months and possesses adequate understanding of the Company's financial and business performance. The same applies if the chairperson is a representative of a corporate director.

Shareholder meetings that are convened by the board of directors shall be chaired by the Chairman and attended personally by more than half of the board, with at least one representative from each functional committee present at the meeting. Attendance of the above participants shall be recorded in details in shareholder meeting minutes.

For shareholder meetings that are convened by any authorized party other than the board of directors, the convener shall chair the meeting. If there are two or more conveners at the same time, one shall be appointed among themselves to chair the meeting.

The Company may summon its lawyers, certified public accountants, and any relevant personnel to be present at shareholder meetings.

Article 8

The Company shall record continuously, in audio or video, from the time admission is accepted and throughout the entire meeting proceeding, voting process and vote count.

These recordings shall be retained for at least one year. However, if a shareholder raises a litigious claim against the Company in accordance with Article 189 of The Company Act, the abovementioned documents shall be retained until the end of the litigation.

Article 9

Shareholders' presence is determined by the number of shares represented in a meeting. The number of shares represented in a meeting is calculated based on attendance log records or the attendance cards collected, plus the number of shares with voting rights exercised in writing or through electronic means. The chairperson shall announce commencement of meeting as soon as it is due. However, if current attendants represent less than half of the Company's outstanding shares, the chairperson may announce to postpone the meeting up to two times, for a period totaling no more than one hour. The chairperson

shall dismiss the meeting if attending shareholders still represent less than one-third of outstanding shares after two postponements.

If attending shareholders still represent more than one-third but less than half of outstanding shares after two postponements, the attending shareholders may reach a tentative resolution according to Paragraph 1, Article 175 of The Company Act. This tentative resolution shall then be communicated to every shareholder and another shareholder meeting shall be held within the next month.

If the number of shares represented accumulate to more than half of all outstanding shares as the meeting progresses, the chairperson may propose the tentative resolutions for final voting according to Article 174 of The Company Act.

Article 10

For shareholder meetings that are convened by the board of directors, the board of directors will determine the meeting proceeding. The proceeding cannot be changed unless resolved during the shareholder meeting.

The above rule also applies to shareholder meetings that are convened by any authorized party other than the board of directors.

In either of the two situations described above, the chairperson cannot dismiss the meeting while a motion (including special motion) is still in progress. If the chairperson violates conference rules by dismissing the meeting when not allowed to do so, other members of the board shall immediately assist attending shareholders in electing another chairperson that has the support of more than half of voting rights represented on-site to continue the meeting.

The chairperson shall allow adequate time to explain and discuss various motions, amendments or special motions proposed during the meeting. The chairperson may announce to discontinue further discussions if the issue in question is considered to have been sufficiently discussed to proceed with the voting.

Article 11

Shareholders who wish to speak during the meeting shall produce an opinion slip detailing the topic, shareholder ID (or the attendance ID serial) and shareholder's name. The order of shareholders' comments is determined by the chairperson.

Shareholders who submit an opinion slip without actually speaking are considered to have remained silent. If the shareholder's actual comments differ from those stated in the opinion slip, the actual comments expressed shall be taken into record.

Each shareholder shall speak for no more than two times, for 5 minutes each, on the same motion unless otherwise agreed by the chairperson. The chairperson may stop shareholders from speaking if they violate any terms of the policy or speak outside the discussed topic.

While a shareholder is speaking, other shareholders cannot speak simultaneously or interfere in any way unless agreed by the chairperson and the person speaking. Any violators shall be restrained by the chairperson.

Where a corporate shareholder has appointed two or more representatives to attend the shareholder meeting, only one representative may speak per motion.

After a shareholder has finished speaking, the chairperson may answer the shareholder's queries personally or appoint any relevant personnel to do so.

Article 12

Votes in a shareholder meeting are vested based on the number of shares represented.

Shares that do not carry voting rights are excluded from the calculation of outstanding shares when voting for the final resolution.

Shareholders cannot vote, or appoint proxies to vote, on any motions that present a conflict between their own interests and interests of the Company.

The number of shares held by shareholders who are not permitted to vote shall be excluded from the calculation of total voting rights.

With the exception of trust enterprises and certain share transfer agencies approved by the authority, a proxy may not represent more than 3% of total voting rights in aggregate when representing two or more shareholders during the meeting. Voting rights that exceed this threshold shall be excluded from calculation.

Article 13

Shareholders are entitled to one vote per share, except for shares that are subject to voting restrictions or situations outlined in Paragraph 2, Article 179 of The Company Act.

Voting rights can be exercised in writing or using the electronic method (according to Paragraph 1, Article 177-1 of The Company Act: The Company shall give shareholders the option to exercise voting rights in writing or using the electronic method during shareholder meetings). Instructions for exercising voting rights in writing or through electronic means shall be stated clearly in writing on the meeting advice. Shareholders who have voted in writing or using the electronic method are considered to have attended shareholder meeting in person. However, they are considered to have waived their rights to participate in any special motions or amendments to the original discussions that may arise during the shareholder meeting. For this reason, the Company shall avoid proposing special motions or amendments to the original motion where possible.

Instructions to exercise written and electronic votes shall be delivered to the Company at least 2 days before the shareholder meeting. In the event of duplicate submissions, the earliest submission shall be taken into record. However, exception is granted if the shareholder issues a proper declaration to withdraw the previous instruction.

Shareholders who wish to attend the shareholder meeting in person after exercising their voting rights in writing or using electronic methods are required to withdraw their votes using the same method by which the vote was cast in the first place, and by no later than two days before the day of shareholder meeting. The written/electronic vote shall prevail if not withdrawn before the cutoff time. If a shareholder exercises vote in writing or through electronic means and at the same time delegates a proxy to attend shareholder meeting, the voting decision exercised by the proxy shall prevail. Unless otherwise regulated by The Company Act or stated in the Articles of Incorporation, a motion is passed when supported by shareholders representing more than half of total voting rights in the meeting. When voting,

the chairperson or delegate thereof shall announce the total number of voting rights represented by attending shareholders for every motion discussed, and have shareholders vote on a case-by-case basis. Details including the number of votes in favor, against, and abstained for each discussion shall be uploaded onto MOPS on the same day the shareholder meeting ends.

In cases where several amendment or alternative solutions have been proposed at the same time, the chairperson shall determine the order in which the proposals are voted. However, if any solution is passed, all other proposals shall be deemed rejected and no further voting is necessary.

The chairperson shall appoint ballot examiners and ballot counters to support the voting process. The ballot examiner shall be a shareholder.

Motion and election votes are to be counted openly at the shareholder meeting. Results of the vote, including the final tally, shall be announced on-site and recorded in minutes.

Article 14

Shareholder meetings that involve election of directors shall proceed according to the Company's election policy. Results of the election, including the list of elected directors and the final tally, shall be announced on-site.

All ballots used in the above election shall be sealed and signed by the ballot examiner, and held in proper custody for at least one year. However, if a shareholder raises a litigious claim against the Company in accordance with Article 189 of The Company Act, the abovementioned documents shall be retained until the end of the litigation.

Article 15

Shareholder meeting resolutions shall be compiled into detailed minutes, and signed or sealed by the chairperson, and disseminated to each shareholder by no later than 20 days after the meeting. Preparation and distribution of meeting minutes can be made in electronic form.

The Company may disseminate meeting minutes by posting details onto MOPS. The minutes shall detail the date and venue of the meeting, the chairperson's name, the method of resolution, the proceeding and results of various motions. Minutes shall be retained for as long as the Company exists.

Article 16

During the shareholder meeting, the Company shall disclose information regarding the number of shares acquired by acquirers and the number of shares represented by proxies using the prescribed format.

The Company shall disclose on MOPS in a timely manner any shareholder meeting resolutions that constitute material information as defined by law or the rules of Taiwan Stock Exchange Corporation (or Taipei Exchange).

Article 17

Officers of the shareholder meeting shall wear proper identification or arm badge.

The chairperson may instruct security staff to help maintain order in the meeting. While maintaining order in the meeting, all security staff are required to wear arm badges or identifications that identify their role as "Security."

The chairperson may stop anyone who attempts to speak using instruments that are not provided by the Company.

The chairperson may instruct security staff to remove shareholders who continue to violate conference rules despite being warned.

Article 18

The chairperson may put the meeting in recess at appropriate times. In the event of force majeure, the chairperson may suspend the meeting temporarily and resume at another time.

If the shareholder meeting is unable to conclude all scheduled motions (including special motions) before the venue is due for return, participants may resolve to continue the meeting at an alternative location.

Shareholders may also resolve to postpone or resume the meeting within the next 5 days, according to Article 182 of The Company Act.

Article 19

The above rules shall take effect immediately once approved during shareholder meeting; the same applies to all subsequent revisions.

Onyx Healthcare Inc.

Shareholdings of the Directors

1. The Company has paid-up capital of NT\$220,082,180, issued in 22,008,218 shares.
2. According to "Article 26 of Securities and Exchange Act" and "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies," directors of the Company are required to maintain an aggregate holding of at least 2,640,986 shares. The Company has elected at least two independent directors, therefore required shareholding of non-independent directors is reduced to 80%.
3. Directors of the Company held a total of 11,153,450 shares as of March 24, 2020, the book closure date of the current annual general meeting. Shareholding of individual directors is shown below:

Title	Name	Date elected	Shareholding while elected		Shareholding position as at the book closure date	
			Number of shares held	Shareholding percentage (Note 1)	Number of shares held	Shareholding percentage
Chairman	Jui Hai Investment Co.,Ltd. Representative : Chuang,Yung-Shun	2019/5/29	134,823	0.67%	148,305	0.67%
Directors	AAEON Technology Inc. Representative : Wang,Feng-Hsiang	2019/5/29	10,004,678	50.00%	11,005,145	50.00%
Directors	AAEON Technology Inc. Representative : LIN,CHIEN-HUNG	2019/5/29				
Directors	Lee, Tsu-Der	2019/5/29	0	0	0	0
Independent Director	CHIANG,PO-WEN	2019/5/29	0	0	0	0
Independent Director	Tai, Yi-Hui	2019/5/29	0	0	0	0
Independent Director	Lee, San-Liang	2019/5/29	0	0	0	0
Total			10,139,501	50.67%	11,153,450	50.67%

Note 1: Shareholding at time of election was calculated using the number of shares outstanding at the time, or 20,007,471.