

Applied BioCode

Applied BioCode Corporation

(the "Company")

An exempted company incorporated in the Cayman Islands

112 年股東常會議事錄

Meeting Minutes for the Annual General Meeting of Shareholders in 2023

開會時間：2023 年 6 月 12 日 (星期一) 上午十時 (台灣時間)
Meeting Time: Monday, June 12, 2023 at 10:00 AM (Taiwan Time)

開會地點：莉蓮會館里仁廳
Location: LI-JEN Hall of LILY Conference

地址：台北市內湖區堤頂大道一段 327 號 2 樓
Address: 2F., No. 327, Sec. 1, Tiding Blvd., Neihu Dist., Taipei City

出席 Present:

出席及代理出席股東代表股份總數共計 52,238,381 股(函電子方式行使表決權為 4,468,212 股)，佔本公司已發行普通股股份總數 81,768,352 股之 63.88%。

本次股東會分別有董事長 李家榮，董事 何重人，獨立董事 劉承愚、蕭乃彰等 4 席董事出席。

The total number of voting rights owned by shareholders present or by proxy at the meeting is 52,238,381 shares (including 4,468,212 shares through electronic voting). The percentage of the total outstanding shares of stocks that is exercised by shareholders present or by proxy is 63.88%.

The list of Directors present at the meeting as follows:

George Lee, Winston Z. Ho, Ben Liu (Independent Director), Jack Hsiao (Independent Director).

The total number of Directors present is Four.

列席 Attendance:

資誠聯合會計師事務所梁嬋女會計師 (Wendy Liang ; The Certified Public Accountant of PricewaterhouseCoopers, Taiwan), 本公司財務長黃亮凱 (Jaca Huang; CFO of Applied BioCode Corporation), 美國子公司執行長 Christopher Bernard (CEO of Applied BioCode, Inc.)

主席 Chairman:

李家榮 (George Lee)



Meeting Secretary:

記錄：呂家馨 (Demi Lu)



一. 親自及委託出席股東代表股數已達本公司章程所規定之出席規定，主席宣布開會。

The aggregate voting shares present in person or by proxy satisfied the quorum requirements of the Articles of Association of the Company. The Chairman hereby declared the 2023 Annual General Meeting of Shareholders to order.

二. 主席致詞：略。

Chairman Remarks: Omitted.

三. 報告事項 Report Items：

第一案 Item 1

案由：2022 年度營運報告，報請 公鑒。

To report 2022 Business Report

說明 Explanatory Notes：

一、本公司 2022 年度營業報告書，請參閱附件(一)。

For the Company's 2022 Business Report, please refer to Exhibit I.

第二案 Item 2

案由：審計委員會審查2022年度決算表冊報告，報請 公鑒。

2022 Financial Statements Reviewed by the Audit Committee

說明 Explanatory Notes：

一、本公司 2022 年度財務報表業經資誠聯合會計師事務所梁嬋女會計師及簡汎亞會計師查核完竣，併同營業報告書及虧損撥補表經本公司審計委員會查核完竣。

The Company's 2022 Financial Statements have been audited by CPAs Wendy Liang and Alan Chien of Pricewaterhouse Coopers Taiwan. The Business Report and Schedule of covering of losses have been reviewed by the Company's Audit Committee.

二、審計委員會審查報告書，請詳附件(二)。

For the Audit Committees Review Report, please refer to Exhibit II.

第三案 Item 3

案由：本公司「董事會議事規則」修訂案，報請 公鑒。

To report amendment to the “Rules of Procedures for the Board of Directors’ Meeting”.

說明 Explanatory Notes：

一、依據金融監督管理委員會 111 年 8 月 5 日金管證發字第 11103832635 號函對董事會議事規則之修正，擬提案修訂本公司董事會議事規則。

Pursuant to the amendment to the Rules of Procedures for the Board of Directors' Meeting made by the Financial Supervisory Commission in its letter No. Jin-Guan-Zheng-Fa-Zhi 11103832635 issued on August 5, 2022, the Company proposes to amend the Company's Rules of Procedures for the Board of Directors' Meeting.

二、「董事會議事規則」條文修正對照表，請詳附件(三)。

For the comparison table of the amendments to the "Rules of Procedures for the Board of Directors' Meeting", please refer to Exhibit III.

四. 承認事項 Acknowledged items :

第一案 (董事會 提)

Item 1 (Proposed by the Board of Directors)

案由：造具 2022 年度營業報告書及 2022 年度合併財務報表案，提請 承認。

2022 Business Report and 2022 Consolidated Financial Statements have been prepared. Propose to acknowledgement.

說明 Explanatory Notes :

一、2022 年度合併財務報表業經資誠聯合會計師事務所梁嬋女會計師及簡汎亞會計師查核完竣，並出具無保留意見之查核報告書。

The 2022 Consolidated Financial Statements have been audited by CPAs Wendy Liang and Alan Chien of Pricewaterhouse Coopers Taiwan with an unqualified audit opinion.

二、2022 年度營業報告書、會計師查核報告書及 2022 年度合併財務報表，請參閱附件（一）、（四）。

For the 2022 Business Report, the independent auditors' report and the 2022 Consolidated Financial Statements, please refer to Exhibit I and IV.

三、本案經本公司董事會通過，並經審計委員會審查完竣，請參閱附件(二)。

This proposal has been approved by the Board of Directors and reviewed by the Audit Committee. Please refer to Exhibit II.

四、謹提請 承認。

Propose to acknowledgement.

決議：本案經投票表決，贊成權數超過法定數額，本案照案通過。

RESOLUTION: The total number of voting rights exercised by shareholder present for approval has met the regulatory requirement. The above proposal be and hereby was approved as proposed.

本案投票表決結果如下：

The voting results are as follows:

表決時出席股東表決權數 52,238,381 權

The total number of voting rights upon voting is 52,238,381.

表決結果 Voting Result	權數 Voting Right	占出席股東表決權數% % of total number of voting rights
贊成權數 Approval	50,818,584 (含電子方式行使表決權 electronic voting 3,639,663)	97.28%
反對權數 Disapproval	6,226 (含電子方式行使表決權 electronic voting 6,226)	0.01%
無效權數 Invalid votes	0 (含電子方式行使表決權 electronic voting 0)	0.00%
棄權及未投票權數 Abstention/no votes	1,413,571 (含電子方式行使表決權 electronic voting 822,323)	2.70%

第二案 (董事會 提)

Item 2 (Proposed by the Board of Directors)

案由：2022 年度虧損撥補案，提請 承認。

The proposal for the 2022 Deficit Compensation Statement has been prepared. Propose to acknowledgement.

說明 Explanatory Notes :

一、本公司期初累積虧損為新台幣 165,198,553 元。2022 年度稅後淨損為新台幣 184,733,449 元，期末待彌補虧損合計為新台幣 349,932,002 元。擬以資本公積新台幣 320,967,505 元彌補，彌補後之期末待彌補虧損合計為新台幣 28,964,497 元。

二、本公司 2022 年度虧損撥補表，請參閱附件(五)。

As of December 31, 2021, the accumulated loss was NT\$165,198,553. The loss after tax for 2022 totaled NT\$184,733,449; the total loss to be made up at the end of the period totaled NT\$349,932,002. The Company proposes to offset the loss from capital surplus in the amount of NT\$320,967,505. The remaining losses at end of the period is NT\$28,964,497 after the offsetting from capital surplus.

For the Company's 2022 Deficit Compensation Statement , please refer to Exhibit V.

三、謹提請 承認。

Propose to acknowledgement.

決議：本案經投票表決，贊成權數超過法定數額，本案照案通過。

RESOLUTION: The total number of voting rights exercised by shareholder present for approval has met the regulatory requirement. The above proposal be and hereby was approved as proposed.

Applied BioCode

本案投票表決結果如下：

The voting results are as follows:

表決時出席股東表決權數 52,238,381 權

The total number of voting rights upon voting is 52,238,381.

表決結果 Voting Result	權數 Voting Right	占出席股東表決權數% % of total number of voting rights
贊成權數 Approval	50,819,537 (含電子方式行使表決權 electronic voting 3,640,616)	97.28%
反對權數 Disapproval	6,273 (含電子方式行使表決權 electronic voting 6,273)	0.01%
無效權數 Invalid votes	0 (含電子方式行使表決權 electronic voting 0)	0.00%
棄權及未投票權數 Abstention/no votes	1,412,571 (含電子方式行使表決權 electronic voting 821,323)	2.70%

五. 討論事項 Discussion items :

第一案 (董事會 提)

Discussion 1 (Proposed by the Board of Directors)

案由：本公司之公司大綱及章程修訂案，提請 討論。

Amendment to the Company's Memorandum and the Articles of Association. Please discuss and approve.

說明 Explanatory Notes :

一、依臺灣證券交易所股份有限公司 112 年 1 月 9 日臺證上二字第 11117043011 號修正後之「外國發行人註冊地股東權益保護事項檢查表」內之股東權益保護事項規定及公司適用規定，擬修訂本公司之公司大綱及章程，以新的公司大綱及章程取代本公司現有之公司大綱及章程。

The Company proposes to amend the Company's Memorandum and the Articles of Association to replace the current version of the Company's Memorandum and the Articles of Association in accordance with the regulations on the protection of shareholders' equity in the "Checklist of Shareholders' Equity Protection Measures at Foreign Issuer's Domicile" as amended by TWSE's Tai-Zheng-Shang-Er-Zhi 11117043011 issued on January 9, 2023, and to add the provision that the Company may have a vice chairman position as per its business needs.

二、公司大綱及章程條文修訂對照表，請參閱附件(六)。

A copy of the comparison table is hereto attached as Exhibit VI.

三、謹提請 討論。

Please discuss and approve.

決議：本案經投票表決，贊成權數超過法定數額，本案照案通過。

RESOLUTION: The total number of voting rights exercised by shareholder present for approval has met the regulatory requirement. The above proposal be and hereby was approved as proposed.

本案投票表決結果如下：

The voting results are as follows:

表決時出席股東表決權數 52,238,381 權

The total number of voting rights upon voting is 52,238,381.

表決結果 Voting Result	權數 Voting Right	占出席股東表決權數% % of total number of voting rights
贊成權數 Approval	50,816,546 (含電子方式行使表決權 electronic voting 3,637,625)	97.27%
反對權數 Disapproval	4,264 (含電子方式行使表決權 electronic voting 4,264)	0.00%
無效權數 Invalid votes	0 (含電子方式行使表決權 electronic voting 0)	0.00%
棄權及未投票權數 Abstention/no votes	1,417,571 (含電子方式行使表決權 elective voting 826,323)	2.71%

第二案 (董事會 提)

Discussion 2 (Proposed by the Board of Directors)

案由：本公司「資金貸與他人作業程序」修訂案，提請 討論。

Amendment to the Company's "Management of Loans to Others". Please discuss and approve.

說明 Explanatory Notes :

一、依台灣證券交易所 112 年 2 月 1 日台證上二字第 1121700291 號函文，公司經查核內控制度有缺失並應依據「公開發行公司資金貸與及背書保證處理準則」第 3 條第 2 項及第 15 條第 1 項修訂部分條文。

Based on the Taiwan Stock Exchange's letter Tai-Zheng-Shang-Er-Zhi 1121700291 issued on February 1, 2023, the Company has checked and found that there were deficiencies in its internal control system and should amend certain provisions in accordance with Article 3, Paragraph 2 and Article 15, Paragraph 1 of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies."

二、「資金貸與他人作業程序」條文修正對照表，請詳附件(七)

A copy of comparison table of "Management of Loans to Others" is hereto attached as Exhibit VII.

三、謹提請 討論。

Please discuss and approve.

決議：本案經投票表決，贊成權數超過法定數額，本案照案通過。

RESOLUTION: The total number of voting rights exercised by shareholder present for approval has met the regulatory requirement. The above proposal be and hereby was approved as proposed.

本案投票表決結果如下：

The voting results are as follows:

表決時出席股東表決權數 52,238,381 權

The total number of voting rights upon voting is 52,238,381.

表決結果 Voting Result	權數 Voting Right	占出席股東表決權數% % of total number of voting rights
贊成權數 Approval	50,813,547 (含電子方式行使表決權 electronic voting 3,634,626)	97.27%
反對權數 Disapproval	9,263 (含電子方式行使表決權 electronic voting 9,263)	0.01%
無效權數 Invalid votes	0 (含電子方式行使表決權 electronic voting 0)	0.00%
棄權及未投票權數 Abstention/no votes	1,415,571 (含電子方式行使表決權 elective voting 824,323)	2.70%

六. 臨時動議：無

Questions and Motions: None

七. 散會：主席宣佈散會，同日上午 10:29 (台灣時間)

Adjournment: same date at 10:29 am (Taiwan Time)

本次股東會無股東提問

No questions from shareholders at 2023 Shareholders Meeting

Exhibits of 2023 Annual Shareholder's General Meeting

Exhibit (I) Business Report



各位股東好

首先感謝各位股東一如既往對本公司的鼎力支持，使本公司得以順利營運、成長。111 年全球已逐漸脫離新冠肺炎疫情的陰霾來到後疫情時代，全球也因新冠肺炎各種檢測需求的衰退導致檢測國際大廠呈現營收 5~15% 的衰退，但本集團在營收方面依然是成長 22% 並改寫新高又是豐碩的一年。

本集團於 111 年 5 月 26 日與 IDexx 簽屬美金 1,200 萬之 Singulation process 技術授權，除獲得豐沛營運資金外藉此也獲得 IDexx 更深層次合作並再次向外界證明我集團之技術平台獲得國際認可。

(一) 111 年度營業成果

本集團 111 年度營業收入為新台幣 390,302 仟元，較 110 年財報之營業收入為新台幣 319,962 仟元，增加新台幣 70,340 仟元，成長率達 22%，其中數位生物條碼成長 29%、光學儀器成長 37%、腸炎檢測試劑成長 47% 及上呼吸道檢測試劑成長 106%，唯新冠肺炎檢測試劑因檢測量需求下降故衰退 75%。

本集團 111 年度營業損失，不含營業外收支，為新台幣 192,603 仟元，較 110 年財報之營業損失新台幣 164,943 仟元，增加虧損新台幣 27,660 仟元，主要係除毛利增加新台幣 44,803 仟元外，佈局現今產品之營銷及未來研發計畫而增聘經營高階人才進而營業費用較 110 年增加新台幣 72,463 仟元所致。

當期損益方面，111 年度當期淨損新台幣 184,733 仟元，較 110 年財報之當期淨損新台幣 165,199 仟元，增加虧損新台幣 19,534 仟元、達 12%，主要 111 年營業費用增加所致。

(二) 111 年度財務狀況分析

本集團截至 111 年底，本公司負債占資產比率為 32.7% (新台幣 396,383 仟元 / 新台幣 1,212,449 仟元)、長期資金占不動產、廠房及設備(新台幣 129,407 仟元)比為 8.7 倍、股東權益為新台幣 816,066 仟元、每股虧損為新台幣(2.26)元、公司帳上整體現金為新台幣 831,322 仟元。

(三) 112 年度展望：

1. 本集團除了 Baylor Scott& White 幫助集團做真菌多元分子檢測試劑之 validation 及檢測 protocol 的撰寫外 John Hopkin University 也將對真菌多元分子檢測試劑之 validation 提出計畫，待 28 項真菌多元分子檢測試劑之 protocol 完成後可平行轉移至有需求之各大醫院實驗室檢測使用，並以擴增整體分子檢測試劑之檢測項目，促使醫院實驗室對全自動診斷系統 MDx3000 的使用率提升，並同時產生多項試劑營收的疊加效果。
2. 本集團除真菌多元檢測試劑外，112 年致力於開發 STI 性傳染病及抗藥性可行性研究，並期望於 112 年 STI 以 RUO 型態先行商業化，除收集市場信息外也將對集團營收產生助益。
3. 本集團 112 年針對多元檢測試劑除擴建營銷團隊外，也積極與國際大廠尋求合作機會，採混合行銷方式將對未來集團分子檢測產品市占率提高產生助益。

以上報告。

董事長：李家榮



總經理：何重人



會計主管：潘柔彤



Applied BioCode
corporation

Applied BioCode Corporation

審計委員會審查報告書

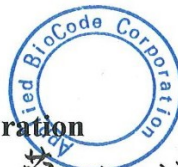
茲准 董事會造送本公司一一一年度營業報告書、合併財務報表與虧損撥補議案，其中合併財務報表業經董事會委託資誠聯合會計師事務所梁嬋女會計師及簡汎亞會計師查核完竣並出具查核報告。上開董事會造送之各項表冊，經本審計委員會審查，認為尚無不符，爰依證券交易法第十四條之四及公司法第二一九條之規定報告如上，敬請 鑒核。

此 致

本公司一一二年股東常會

Applied BioCode Corporation

審計委員會召集人：蔡文精



蔡文精

中 華 民 國 一 一 二 年 三 月 十 三 日

Exhibit (III) Comparison Table of Amendments Made to the "Rules of Procedures for the Board of Directors' Meeting"

修訂後條文	修訂前條文	修訂原由
<p>第三條 Article 3 董事會召集及會議通知 Convening a Board meeting and meeting notice 本公司董事會應至少每季召開一次。 The Company's Board meetings shall be convened at least once every quarter. 董事會之召集，應載明召集事由，於七日前通知所有董事；但遇有緊急情事時，得隨時召集之。該召集通知經個別董事同意者，得以電子方式為之。 A notice specifying the reason for convening a Board meeting shall be sent to all Directors seven (7) days before the scheduled meeting day; provided, however, that a Board meeting may be convened on short notice in the event of emergency. Upon the consent of each Director, such notice may be sent in electronic form. 本規則第 12 條第 1 項各款之事項，應在召集事由中列舉，且不得以臨時動議提出。 The matters described in the subparagraphs under Paragraph 1, Article 12 of these Rules shall be set out in the meeting notice and may not be raised by an extraordinary motion.</p>	<p>第三條 Article 3 董事會召集及會議通知 Convening a Board meeting and meeting notice 本公司董事會應至少每季召開一次。 The Company's Board meetings shall be convened at least once every quarter. 董事會之召集，應載明召集事由，於七日前通知所有董事；但遇有緊急情事時，得隨時召集之。該召集通知經個別董事同意者，得以電子方式為之。 A notice specifying the reason for convening a Board meeting shall be sent to all Directors seven (7) days before the scheduled meeting day; provided, however, that a Board meeting may be convened on short notice in the event of emergency. Upon the consent of each Director, such notice may be sent in electronic form. 本規則第 12 條第 1 項各款之事項，<u>除有突發緊急情事或正當理由外</u>，應在召集事由中列舉，且不得以臨時動議提出。 The matters described in the subparagraphs under Paragraph 1, Article 12 of these Rules shall be set out in the meeting notice and may not be raised by an extraordinary motion, except in an emergency or for good reason.</p>	<p>一、第一項至第三項未修正。 二、鑑於第十二條第一項各款係涉及公司經營之重要事項，應於召集事由中載明，以使董事為決策前有充分之資訊及時間評估其議案，爰刪除第三項除書規定。另公司倘有緊急應提董事會討論之情事，可依第二項規定得隨時召集，對於公司業務或營運之正常運作應不致產生影響。</p>
<p>第七條 Article 7 董事會主席及代理人 Chairperson of Board meeting and deputy 本公司董事會由董事長召集者，由董事長擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。</p>	<p>第七條 Article 7 董事會主席及代理人 Chairperson of Board meeting and deputy 本公司董事會應由董事長召集並擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。</p>	<p>一、配合公司法一百零七年八月一日修正公布第二百零三條第四項規定，及第二百零三條之一第三項規定修訂。</p>

修訂後條文	修訂前條文	修訂原由
<p>The Company's Board meetings <u>is</u> convened by the Chairperson of the Board, who shall act as chairperson of the meeting, provided, however, that the first Board meeting of each term after an election of Directors shall be convened by the Director who received the ballots representing the highest number of votes at a general meeting, with that Director acting as the chairperson of the meeting. In the event that there is more than one Director who has the power to convene such meeting, such Directors shall agree among themselves as to who shall act as the chairperson of the meeting.</p> <p><u>依公司法第二百零三條第四項或第二百零三條之一第三項規定董事會由過半數董事自行召集者，由董事互推一人擔任主席。</u></p> <p><u>Where a meeting of the board of directors is called by a majority of directors on their own initiative in accordance with Article 203, paragraph 4 or Article 203-1, paragraph 3 of the Company Act, the directors shall choose one person by and from among themselves to chair the meeting.</u></p> <p>董事長請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人者，由董事互推一人代理之。</p> <p>In the event that the Chairperson of the Board is unable to exercise his or her duties during his or her absence or for cause, the Chairperson shall appoint a Director to act in his or her stead. In the absence of such appointment, the chairperson of the meeting shall be elected by the Directors from among themselves.</p>	<p>The Company's Board meetings shall be convened by the Chairperson of the Board, who shall act as chairperson of the meeting, provided, however, that the first Board meeting of each term after an election of Directors shall be convened by the Director who received the ballots representing the highest number of votes at a general meeting, with that Director acting as the chairperson of the meeting. In the event that there is more than one Director who has the power to convene such meeting, such Directors shall agree among themselves as to who shall act as the chairperson of the meeting.</p> <p>董事長請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人者，由董事互推一人代理之。</p> <p>In the event that the Chairperson of the Board is unable to exercise his or her duties during his or her absence or for cause, the Chairperson shall appoint a Director to act in his or her stead. In the absence of such appointment, the chairperson of the meeting shall be elected by the Directors from among themselves.</p>	
<p>第十二條 Article 12 應經董事會討論事項 Matters that must be discussed at the Board meeting 下列事項應提本公司董事會討論：</p>	<p>第十二條 Article 12 應經董事會討論事項 Matters that must be discussed at the Board meeting 下列事項應提本公司董事會討論：</p>	<p>一、依公司法第二百零八條第一項、第二項規定，董事長之選任，係屬董事</p>

<p>The following matters shall be raised at the Company's Board meeting for discussion:</p> <ol style="list-style-type: none"> 1. 本公司之營運計畫。 The Company's business plan; 2. 年度財務報告及半年度財務報告。但半年度財務報告依台灣法令規定無須經會計師查核簽證者，不在此限。 Annual financial report and semi-annual financial report, with the exception of semi-annual financial reports which, under relevant laws and regulations, need not be audited and attested by a certified public accountant; 3. 依台灣證券交易法（下稱證交法）第十四條之一規定訂定或修訂內部控制制度，及內部控制制度有效性之考核。 Internal control system established or amended in accordance with the provisions under Article 14-1 of the Taiwan Securities and Exchange Act (hereinafter as the "Taiwan SEA") and evaluation of the effectiveness of internal control system; 4. 依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。 Establishing or amending, in accordance with the provisions under Article 36-1 of the Taiwan SEA, procedures for handling important financial and business activities such as the acquisition or disposition of assets, derivative products transactions, lending of capital, endorsement for third parties, and provision of guarantees.; 5. 募集、發行或私募具有股權性質之有價證券。 Offering, issue or private placement of equity securities; 6. <u>董事會未設常務董事者，董事長之選任或解任。</u> <u>The election or discharge of chairperson, if board of directors doesn't set up a managing director;</u> 7. 財務、會計或內部稽核主管之任免。 Appointment and/or dismissal of financial, accounting or internal audit officers; 	<p>The following matters shall be raised at the Company's Board meeting for discussion:</p> <ol style="list-style-type: none"> 1. 本公司之營運計畫。 The Company's business plan; 2. 年度財務報告及半年度財務報告。但半年度財務報告依台灣法令規定無須經會計師查核簽證者，不在此限。 Annual financial report and semi-annual financial report, with the exception of semi-annual financial reports which, under relevant laws and regulations, need not be audited and attested by a certified public accountant; 3. 依台灣證券交易法（下稱證交法）第十四條之一規定訂定或修訂內部控制制度，及內部控制制度有效性之考核。 Internal control system established or amended in accordance with the provisions under Article 14-1 of the Taiwan Securities and Exchange Act (hereinafter as the "Taiwan SEA") and evaluation of the effectiveness of internal control system; 4. 依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。 Establishing or amending, in accordance with the provisions under Article 36-1 of the Taiwan SEA, procedures for handling important financial and business activities such as the acquisition or disposition of assets, derivative products transactions, lending of capital, endorsement for third parties, and provision of guarantees.; 5. 募集、發行或私募具有股權性質之有價證券。 Offering, issue or private placement of equity securities; 6. 財務、會計或內部稽核主管之任免。 Appointment and/or dismissal of financial, accounting or internal audit officers; 	<p>會或常務董事會之職權，而董事長之解任程序仍以由原選任之董事會或常務董事會決議為之。</p> <p>二、參酌上開公司法規定與經濟部函釋，復基於董事長之解任與選任同屬公司重要事項，爰新增第六款，明定董事會未設常務董事者，董事長之選任或解任，均應提董事會討論，現行第六款至第八款移列為第七款至第九款。</p> <p>三、第二項配合第一項所涉款次修正，第三項至第五項未修正。</p>
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<p>8. 對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。 A donation to a related party or a substantial donation to a non-related party; provided, however, that a public-interest donation for the purpose of relieving a large-scale natural disaster may be submitted to the next Board meeting for ratification.</p> <p>9. 依證交法第十四條之三、其他依台灣法令或章程規定應由股東會決議或董事會決議之事項或台灣主管機關規定之重大事項。 Matters to be resolved at general meeting or by the Board meeting under Article 14-3 of the Taiwan SEA, other laws and regulations or the Articles of Association, or other important matters required by the competent Taiwan authority.</p> <p>前項第八款所稱關係人，指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新台幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。</p> <p>The term "related party" in subparagraph 8 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "substantial donation to a non-related party" means any donation or a series of donations within a one-year period to a single recipient that, on an individual basis or cumulatively, amount to NT\$ 100 million or more, or reach 1 percent of the net operating revenue or 5 percent of the paid-in capital as stated in the audited financial reports for the most recent fiscal year.</p>	<p>7. 對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。 A donation to a related party or a substantial donation to a non-related party; provided, however, that a public-interest donation for the purpose of relieving a large-scale natural disaster may be submitted to the next Board meeting for ratification.</p> <p>8. 依證交法第十四條之三、其他依台灣法令或章程規定應由股東會決議或董事會決議之事項或台灣主管機關規定之重大事項。 Matters to be resolved at general meeting or by the Board meeting under Article 14-3 of the Taiwan SEA, other laws and regulations or the Articles of Association, or other important matters required by the competent Taiwan authority.</p> <p>前項第七款所稱關係人，指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新台幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。</p> <p>The term "related party" in subparagraph 7 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "substantial donation to a non-related party" means any donation or a series of donations within a one-year period to a single recipient that, on an individual basis or cumulatively, amount to NT\$ 100 million or more, or reach 1 percent of the net operating revenue or 5 percent of the paid-in capital as stated in the audited financial reports for the most recent fiscal year.</p>	
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Applied BioCode Corporation 及子公司
合併財務報告暨會計師查核報告
西元 2022 年度及 2021 年度
(股票代碼 6598)

公司地址：Grand Pavilion, Hibiscus Way, 802 West Bay Road,
P.O. Box 31119, KY1-1205, Cayman Islands

電話：(02)8791-6833

會計師查核報告

(23)財審報字第 22004283 號

Applied BioCode Corporation 公鑒：

查核意見

Applied BioCode Corporation 及子公司（以下簡稱「Applied BioCode 集團」）西元 2022 年及 2021 年 12 月 31 日之合併資產負債表，暨西元 2022 年及 2021 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開合併財務報表在所有重大方面係依照證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達 Applied BioCode 集團西元 2022 年及 2021 年 12 月 31 日之合併財務狀況，暨西元 2022 年及 2021 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

查核意見之基礎

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

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對 Applied BioCode 集團西元 2022 年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

Applied BioCode 集團西元 2022 年度合併財務報表之關鍵查核事項如下：

關鍵查核事項-現金及約當現金之存在與發生

事項說明

現金及約當現金之會計政策請詳合併財務報告附註四(六)，與現金及約當現金相關之會計項目之說明，請詳合併財務報告附註六(一)。西元 2022 年 12 月 31 日現金及約當現金餘額為新台幣 831,322 仟元，占合併總資產之 69%。由於現金及約當現金占合併總資產比重高，且存有先天性之風險，因此本會計師將此列為查核重要事項。

因應之查核程序

本會計師已執行之查核程序彙總說明如下：

1. 函證銀行帳戶與金融機構的特殊約定，確認銀行存款之存在及權利義務。
2. 驗證銀行帳戶函證對象必要資訊的真實性。
3. 測試銀行調節表計算之正確性並抽核調節項目，確認無重大異常之調節項目。
4. 抽查鉅額現金收支之交易，確認其交易性質為營業所需。

關鍵查核事項-銷貨收入之真實性

事項說明

收入認列之會計政策請詳合併財務報告附註四(二十)，與收入相關之會計項目之說明，請詳合併財務報告附註六(十五)。

Applied BioCode 集團之銷貨收入主要來自於多元體外診斷之數位生物條碼、試劑及光學儀器之銷售業務。銷貨對象主要來自第三方檢測實驗室及醫療院所。其交易條件視市場狀況及客戶需求不盡相同，考量銷貨收入為公司主要交易事項，對財務報告影響重大，故本會計師將銷貨收入之真實性列為本次查核之關鍵查核事項。

因應之查核程序

本會計師對上開關鍵查核事項所敘明之特定層面已執行之因應程序彙列如下：

1. 檢視新增重要銷售對象之基本資訊，以評估重要銷售對象之合理性。
2. 評估及測試銷貨交易內部控制制度及實際流程之執行。
3. 針對銷貨收入交易執行證實測試，包含確認客戶訂單、出貨單暨銷貨發票及後續收款情形，以確認銷貨收入交易確實發生。

管理階層與治理單位對財務報表之責任

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

於編製合併財務報表時，管理階層之責任亦包括評估 Applied BioCode 集團繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算 Applied BioCode 集團或停止營業，或除清算或停業外別無實際可行之其他方案。

Applied BioCode 集團之治理單位(含審計委員會)負有監督財務報導流程之責任。

會計師查核財務報表之責任

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

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

1. 辨認並評估合併財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
2. 對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對 Applied BioCode 集團內部控制之有效性表示意見。
3. 評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
4. 依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使 Applied BioCode 集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報表使用者注意合併財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致 Applied BioCode 集團不再具有繼續經營之能力。
5. 評估合併財務報表（包括相關附註）之整體表達、結構及內容，以及合併財務報表是否允當表達相關交易及事件。
6. 對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報表表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。



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

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

本會計師從與治理單位溝通之事項中，決定對 Applied BioCode 集團西元 2022 年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

資 誠 聯 合 會 計 師 事 務 所

梁嬋女



會計師

簡汎亞



前行政院金融監督管理委員會

核准簽證文號：金管證審字第 0990001654 號

金融監督管理委員會

核准簽證文號：金管證審字第 1070323061 號

西 元 2 0 2 3 年 3 月 1 3 日



單位：新台幣仟元

資	產	附註	2022 年 12 月 31 日		2021 年 12 月 31 日	
			金	%	金	%
流動資產						
1100	現金及約當現金	六(一)	\$ 831,322	69	\$ 646,070	63
1170	應收帳款淨額	六(二)及十二(二)	70,810	6	67,805	7
130X	存貨	六(三)	106,679	9	101,374	10
1479	其他流動資產—其他		5,477	-	11,197	1
11XX	流動資產合計		<u>1,014,288</u>	<u>84</u>	<u>826,446</u>	<u>81</u>
非流動資產						
1600	不動產、廠房及設備	六(四)	129,407	11	111,830	11
1755	使用權資產	六(五)	40,216	3	50,940	5
1780	無形資產	六(六)	10,378	1	13,434	1
1840	遞延所得稅資產	六(二十一)	3,985	-	3,513	1
1900	其他非流動資產	八	14,175	1	12,804	1
15XX	非流動資產合計		<u>198,161</u>	<u>16</u>	<u>192,521</u>	<u>19</u>
1XXX	資產總計		<u>\$ 1,212,449</u>	<u>100</u>	<u>\$ 1,018,967</u>	<u>100</u>

(續次頁)

Applied BioCode Corporation 及子公司
 合併資產負債表
 西元 2022 年及 2021 年 12 月 31 日

單位：新台幣仟元

負債及權益	附註	2022 年 12 月 31 日		2021 年 12 月 31 日		
		金額	%	金額	%	
負債						
流動負債						
2130	合約負債—流動	六(十五)	\$ 22,766	2	\$ 1,987	-
2170	應付帳款		8,727	1	9,428	1
2200	其他應付款	六(八)	40,296	3	34,234	3
2280	租賃負債—流動	六(五)	15,664	1	14,195	2
2399	其他流動負債—其他		172	-	103	-
21XX	流動負債合計		<u>87,625</u>	<u>7</u>	<u>59,947</u>	<u>6</u>
非流動負債						
2527	合約負債—非流動	六(十五)	271,325	23	7,988	1
2570	遞延所得稅負債	六(二十一)	3,985	-	3,513	-
2580	租賃負債—非流動	六(五)	33,448	3	44,562	4
25XX	非流動負債合計		<u>308,758</u>	<u>26</u>	<u>56,063</u>	<u>5</u>
2XXX	負債總計		<u>396,383</u>	<u>33</u>	<u>116,010</u>	<u>11</u>
權益						
股本						
3110	普通股股本	六(十一)	817,634	68	817,292	80
資本公積						
3200	資本公積	六(九)(十二)	359,242	29	351,576	35
待彌補虧損						
3350	待彌補虧損	六(十三)	(349,932)	(29)	(165,199)	(16)
其他權益						
3400	其他權益	六(九)(十四)	(10,878)	(1)	(100,712)	(10)
3XXX	權益總計		<u>816,066</u>	<u>67</u>	<u>902,957</u>	<u>89</u>
3X2X	負債及權益總計		<u>\$ 1,212,449</u>	<u>100</u>	<u>\$ 1,018,967</u>	<u>100</u>

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：李家榮



經理人：何重人



會計主管：潘柔彤




 Applied BioCode Corporation 及 子公司
 合併綜合損益表
 西元 2022 年及 2021 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元
(除每股虧損為新台幣元外)

項目	附註	2022 年 度			2021 年 度		
		金 額	%		金 額	%	
4000 營業收入	六(七)(十五)	\$ 390,302	100	\$ 319,962	100		
5000 營業成本	六(三)(十九) (二十)	(156,132)	(40)	(130,595)	(41)		
5900 營業毛利		234,170	60	189,367	59		
營業費用	六(十九)(二十)						
6100 推銷費用		(79,381)	(20)	(56,941)	(18)		
6200 管理費用		(109,023)	(28)	(91,515)	(29)		
6300 研究發展費用		(238,370)	(61)	(205,854)	(64)		
6000 營業費用合計		(426,774)	(109)	(354,310)	(111)		
6900 營業損失		(192,604)	(49)	(164,943)	(52)		
營業外收入及支出							
7100 利息收入	六(十六)	8,511	2	3,111	1		
7020 其他利益及損失	六(十七)	2,167	1	(474)	-		
7050 財務成本	六(五)(十八)	(2,784)	(1)	(2,870)	(1)		
7000 營業外收入及支出合計		7,894	2	(233)	-		
7900 稅前淨損		(184,710)	(47)	(165,176)	(52)		
7950 所得稅費用	六(二十一)	(23)	-	(23)	-		
8200 本期淨損		<u>(\$ 184,733)</u>	<u>(47)</u>	<u>(\$ 165,199)</u>	<u>(52)</u>		
其他綜合損益(淨額)							
不重分類至損益之項目							
8361 國外營運機構財務報表換算之 兌換差額	六(十四)	\$ 89,834	23	(\$ 28,742)	(9)		
8500 本期綜合損益總額		<u>(\$ 94,899)</u>	<u>(24)</u>	<u>(\$ 193,941)</u>	<u>(61)</u>		
淨利(損)歸屬於：							
8610 母公司業主	六(二十二)	<u>(\$ 184,733)</u>	<u>(47)</u>	<u>(\$ 165,199)</u>	<u>(52)</u>		
綜合損益總額歸屬於：							
8710 母公司業主		<u>(\$ 94,899)</u>	<u>(24)</u>	<u>(\$ 193,941)</u>	<u>(61)</u>		
基本每股虧損							
9750 基本每股虧損	六(二十二)	<u>(\$ 2.26)</u>		<u>(\$ 2.02)</u>			
9850 稀釋每股虧損	六(二十二)	<u>(\$ 2.26)</u>		<u>(\$ 2.02)</u>			

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：李家榮

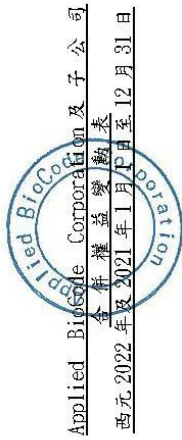


經理人：何重人



會計主管：潘柔彤





單位：新台幣千元

附註	普通股	股本	公積	待彌補	虧損	其他權益	合計
2021 年度							
2021 年 1 月 1 日	\$ 816,390	\$ 1,394,683	(\$ 1,052,108)	(\$ 71,970)	\$ 1,086,995		
本期淨損	-	-	(165,199)	-	(165,199)		
本期其他綜合損益	-	-	-	(28,742)	(28,742)		
本期綜合損益總額	-	-	(165,199)	(28,742)	(193,941)		
員工認股權酬勞成本	-	8,565	-	-	8,565		
行使認股權	902	436	-	-	1,338		
資本公積彌補虧損	-	(1,052,108)	1,052,108	-	-		
2021 年 12 月 31 日 餘額	\$ 817,292	\$ 351,576	(\$ 165,199)	(\$ 100,712)	\$ 902,957		
2022 年度							
2022 年 1 月 1 日	\$ 817,292	\$ 351,576	(\$ 165,199)	(\$ 100,712)	\$ 902,957		
本期淨損	-	-	(184,733)	-	(184,733)		
本期其他綜合損益	-	-	-	89,834	89,834		
本期綜合損益總額	-	-	(184,733)	89,834	(94,899)		
員工認股權酬勞成本	-	7,727	-	-	7,727		
行使認股權	342	(61)	-	-	281		
2022 年 12 月 31 日 餘額	\$ 817,634	\$ 359,242	(\$ 349,932)	(\$ 10,878)	\$ 816,066		

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。



董事長：李家榮



經理人：何重人



會計主管：潘柔彤

Applied BioCode Corporation 及子公司
 合併現金流量表
 西元 2022 年及 2021 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

	附註	2022 年 1 月 1 日 至 12 月 31 日	2021 年 1 月 1 日 至 12 月 31 日
營業活動之現金流量			
本期稅前淨損		(\$ 184,710)	(\$ 165,176)
調整項目			
收益費損項目			
折舊費用	六(十九)	52,152	46,891
攤銷費用	六(六)(十九)	4,360	4,068
預期信用減損損失數	十二(二)	362	5,668
利息收入	六(十六)	(8,511)	(3,111)
利息費用	六(十八)	2,784	2,870
處分不動產、廠房及設備損失	六(四)(十七)	-	10
股份基礎給付酬勞成本	六(九)(十二)	7,727	8,565
與營業活動相關之資產/負債變動數			
與營業活動相關之資產之淨變動			
應收帳款淨額		(3,367)	(24,001)
存貨		(25,896)	(13,383)
其他流動資產—其他		5,720	6,066
與營業活動相關之負債之淨變動			
合約負債		284,116	(1,076)
應付帳款		(701)	(18,174)
其他應付款		6,062	(1,272)
其他流動負債—其他		69	64
營運產生之現金流入(流出)		140,167	(151,991)
收取之利息		8,511	3,111
支付之利息		(2,784)	(2,870)
支付之所得稅		(23)	(23)
營業活動之淨現金流入(流出)		145,871	(151,773)
投資活動之現金流量			
取得不動產、廠房及設備償款	六(二十三)	(22,142)	(15,518)
取得無形資產	六(六)	-	(750)
存出保證金增加		-	(120)
投資活動之淨現金流出		(22,142)	(16,388)
籌資活動之現金流量			
租賃本金流出	六(二十四)	(15,139)	(15,526)
員工執行認股權	六(九)(十一) (十二)	281	1,338
籌資活動之淨現金流出		(14,858)	(14,188)
匯率影響數		76,381	(19,491)
本期現金及約當現金增加(減少)數		185,252	(201,840)
期初現金及約當現金餘額		646,070	847,910
期末現金及約當現金餘額		\$ 831,322	\$ 646,070

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：李家榮



經理人：何重人



會計主管：潘柔彤



Applied BioCode
Exhibit (V) Deficit Compensation Statement


Applied BioCode Corporation
西元 2022 年度虧損撥補表

單位:新台幣/元

期初待彌補虧損	(165,198,553)
減:本期淨損	<u>(184,733,449)</u>
期末待彌補虧損	<u>(349,932,002)</u>
彌補虧損:	
資本公積-股本溢價/受領贈與	320,967,505
彌補虧損後:	
待彌補虧損	(28,964,497)

董事長：李家榮



總經理：何重人



會計主管：潘柔彤



Exhibit (VI) Comparison Table of Amendments Made to Memorandum and the Articles of Association

修訂後條文	修訂前條文	修訂說明
章程		
<p>1.1 本修訂及重述章程中，下列文字及用語於與前後文內容不牴觸之情況下，應定義如下：</p> <p>(省略)</p> <p><u>副董事長</u> 指由所有董事間選出之副董事長。</p> <p>(省略)</p>	<p>1.1 本修訂及重述章程中，下列文字及用語於與前後文內容不牴觸之情況下，應定義如下：</p> <p>(省略)</p> <p>(本項新增)</p> <p>(省略)</p>	<p>配合公司需求，予以修正。</p>
<p>1.1 In these Amended and Restated Articles, the following words and expressions shall, where not inconsistent with the context, have the following meanings, respectively:</p> <p>(Omitted)</p> <p>TSE the Taiwan Stock Exchange Corporation;</p> <p><u>Vice Chairman</u> <u>the Director elected amongst all the Directors as the vice chairman of the Board; and</u></p> <p>(Omitted)</p>	<p>1.1 In these Amended and Restated Articles, the following words and expressions shall, where not inconsistent with the context, have the following meanings, respectively:</p> <p>(Omitted)</p> <p>TSE the Taiwan Stock Exchange Corporation; <u>and</u></p> <p>(Omitted)</p>	

修訂後條文	修訂前條文	修訂說明
<p>18.3 股東會開會得以視訊會議或其他經中華民國主管機關公告之方式為之。股份登錄興櫃或於中華民國上市櫃期間，以視訊會議召開股東會之條件、作業程序及其他應遵行事項，應遵守公開發行公司規則。</p>	<p>18.3 股東會開會得以視訊會議為之。股份登錄興櫃或於中華民國上市櫃期間，以視訊會議召開股東會之條件、作業程序及其他應遵行事項，應遵守公開發行公司規則。</p>	<p>依據臺灣證券交易所於2022年03月11日公布之修正後</p>
<p>18.3 The general meeting may be held by means of video conference or other methods promulgated by the competent authority of the ROC. So long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, the conditions, operation procedures and other matters of the general meeting held by means of video conference shall be in compliance with the Applicable Public Company Rules.</p>	<p>18.3 The general meeting may be held by means of video conference. So long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, the conditions, operation procedures and other matters of the general meeting held by means of video conference shall be in compliance with the Applicable Public Company Rules.</p>	<p>「外國發行人註冊地股東權益保護事項檢查表」修正本條。</p>
<p>28.1 於不違反開曼群島公司法規範下，股東會決議下列任一事項時，於會議前或會議中，已以書面通知或口頭表示異議（經紀錄）並放棄表決權或投票反對的股東，得請求本公司以當時公平價格收買其所有之股份：</p> <p>(a) 本公司擬締結、變更或終止任何營業出租契約、委託經營契約或共同經營契約；</p> <p>(b) 本公司轉讓其全部或主要部分的營業或財產，但本</p>	<p>28.1 於不違反開曼群島公司法規範下，股東會決議下列任一事項時，於會議前或會議中，已以書面通知或口頭表示異議（經紀錄）並放棄表決權的股東，得請求本公司以當時公平價格收買其所有之股份：</p> <p>(a) 本公司擬締結、變更或終止任何營業出租契約、委託經營契約或共同經營契約；</p> <p>(b) 本公司轉讓其全部或主要部分的營業或財產，</p>	<p>依據臺灣證券交易所於2023年01月09日公布之修正後「外國發行人註冊地股東權益保護事項</p>

修訂後條文	修訂前條文	修訂說明
<p>公司依解散所為之轉讓，不在此限；</p> <p>(c) 本公司取得或受讓他人全部營業或財產，對本公司營運產生重大影響者；</p> <p>(d) 本公司擬進行分割、合併、股份轉換；或</p> <p>(e) 本公司概括承受他人全部財產和負債，或概括讓與其全部財產和負債。</p> <p><u>依本章程第 28.1 條放棄表決權之股份數，不算入股東會已出席股東之表決權數，惟算入計算法定出席人數時之股份數。</u></p>	<p>但本公司依解散所為之轉讓，不在此限；</p> <p>(c) 本公司取得或受讓他人全部營業或財產，對本公司營運產生重大影響者；</p> <p>(d) 本公司擬進行分割、合併、股份轉換；或</p> <p>(e) 本公司概括承受他人全部財產和負債，或概括讓與其全部財產和負債。</p>	<p>檢查表」，修正本條。</p>
<p>28.1 Subject to compliance with the Law, in the event any of the following resolutions is passed at general meetings, any Member who has abstained from voting in respect of <u>or voted against</u> such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the meeting, may request the Company to purchase all of his shares at the then prevailing fair price:</p> <p>(a) the Company proposes to enter into, amend, or terminate any Lease Contract, Management Contract</p>	<p>28.1 Subject to compliance with the Law, in the event any of the following resolutions is passed at general meetings, any Member who has abstained from voting in respect of such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the meeting, may request the Company to purchase all of his shares at the then prevailing fair price:</p> <p>(a) the Company proposes to enter into, amend, or terminate any Lease Contract, Management</p>	

修訂後條文	修訂前條文	修訂說明
<p>or Joint Operation Contract;</p> <p>(b) the Company transfers the whole or an essential part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company;</p> <p>(c) the Company acquires or assumes the whole business or assets of another person, which has a material effect on the operation of the Company;</p> <p>(d) the Company proposes to undertake a Spin-off, Merger or Share Swap; or</p> <p>(e) the Company generally assumes all the assets and liabilities of another person or generally assigns all its assets and liabilities to another person.</p> <p><u>Shares which have been abstained from voting in accordance with this Article 28.1 shall not be counted in determining the number of votes of the Members being cast at a general meeting but shall be counted towards the quorum of the general meeting.</u></p>	<p>Contract or Joint Operation Contract;</p> <p>(b) the Company transfers the whole or an essential part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company;</p> <p>(c) the Company acquires or assumes the whole business or assets of another person, which has a material effect on the operation of the Company;</p> <p>(d) the Company proposes to undertake a Spin-off, Merger or Share Swap; or</p> <p>(e) the Company generally assumes all the assets and liabilities of another person or generally assigns all its assets and liabilities to another person.</p>	

修訂後條文	修訂前條文	修訂說明
<p>34.1 本公司董事會，設置董事人數不得少於六人，且不得多於十一人。每一董事任期不得逾三年，倘該任期屆滿將致本公司無董事，該任期得延長至任期屆滿後次一選任董事之股東會召開之日止。董事得連選連任。於符合適用法律規範及前述董事人數範圍之前提下，本公司得隨時以特別決議增加或減少董事人數。<u>董事得因本公司業務需求互選一人為副董事長。於董事長請假或因故不能行使職權時，由副董事長代理其行使職權。</u></p>	<p>34.1 本公司董事會，設置董事人數不得少於六人，且不得多於十一人。每一董事任期不得逾三年，倘該任期屆滿將致本公司無董事，該任期得延長至任期屆滿後次一選任董事之股東會召開之日止。董事得連選連任。於符合適用法律規範及前述董事人數範圍之前提下，本公司得隨時以特別決議增加或減少董事人數。</p>	<p>配合公司需求，予以修正。</p>
<p>34.1 There shall be a Board consisting of no less than 6 and no more than 11 persons. The term of office for each Director shall not exceed a period of three years provided that in the event the expiration of the term of office of such Directors would otherwise leave the Company with no Directors, the term of office of such Directors shall be extended automatically to the date of the general meeting next following the expiration of such term, at which new Directors will be elected to assume office. Directors may be eligible for re-election. The Company may from time to time by Special Resolution increase or reduce the number of Directors, subject to the foregoing and the Applicable Law.</p>	<p>34.1 There shall be a Board consisting of no less than 6 and no more than 11 persons. The term of office for each Director shall not exceed a period of three years provided that in the event the expiration of the term of office of such Directors would otherwise leave the Company with no Directors, the term of office of such Directors shall be extended automatically to the date of the general meeting next following the expiration of such term, at which new Directors will be elected to assume office. Directors may be eligible for re-election. The Company may from time to time by Special Resolution increase or reduce the number of</p>	

修訂後條文	修訂前條文	修訂說明
<p><u>The Directors may elect a Vice Chairman amongst all the Directors based on the business needs of the Company. In case the Chairman is on leave or absent or cannot exercise his/her power and authority for any cause, the Vice Chairman shall act on his/her behalf.</u></p>	<p>Directors, subject to the foregoing and the Applicable Law.</p>	
<p>47.2 縱本章程第 47 條有相反規定，董事對於董事會議討論之事項或與本公司之契約、擬簽定之契約或協議有直接或間接利害關係者，應依適用法律於相關之董事會說明其自身利害關係之性質及重要內容；本公司擬進行本章程第 28.1 條所定交易或依適用法律進行其他併購，董事就該等交易有自身利害關係時，應依適用法律於相關之董事會及股東會說明其自身利害關係之重要內容及贊成或反對該等交易之理由。<u>本公司並應於股東會召集通知中敘明董事利害關係之重要內容及贊成或反對該等交易之理由；上述內容及理由得公告於證券主管機關或本公司指定之網站，並應將該網站之網址載明於股東會召集通知。</u>董事之配偶、二親等以內之血親，或與董事具有控制從屬關係之公司，就董事會討論之事項有利害關係，視為董事就該事項有自身利害關係。「控制」及「從屬」應依公開發行公司規則認定之。</p>	<p>47.2 縱本章程第 47 條有相反規定，董事對於董事會議討論之事項或與本公司之契約、擬簽定之契約或協議有直接或間接利害關係者，應依適用法律於相關之董事會說明其自身利害關係之性質及重要內容；本公司擬進行本章程第 28.1 條所定交易或依適用法律進行其他併購，董事就該等交易有自身利害關係時，應依適用法律於相關之董事會及股東會說明其自身利害關係之重要內容及贊成或反對該等交易之理由。董事之配偶、二親等以內之血親，或與董事具有控制從屬關係之公司，就董事會討論之事項有利害關係者，視為董事就該事項有自身利害關係。「控制」及「從屬」應依公開發行公司規則認定之。</p>	<p>依據臺灣證券交易所於 2023 年 01 月 09 日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，修正本條。</p>

修訂後條文	修訂前條文	修訂說明
<p>47.2 Notwithstanding anything to the contrary contained in this Article 47, a Director who is directly or indirectly interested in any matter under discussion at a meeting of the Directors or a contract or proposed contract or arrangement with the Company shall declare the nature and the essential contents of such interest at the relevant meeting of the Directors as required by the Applicable Law. If the Company proposes to enter into any transaction specified in Article 28.1 or effect other forms of mergers and acquisitions in accordance with Applicable Law, a Director who has a personal interest in such transaction shall declare the essential contents of such personal interest and the reason why he believes that the transaction is advisable or not advisable at the relevant meeting of the Directors and the general meeting as required by the Applicable Law. <u>The Company shall, in the notice of a general meeting, disclose the essential contents of such Director's personal interest and the reason why such Director believes that the transaction is advisable or not advisable.</u> <u>The essential contents can be announced at the website</u></p>	<p>47.2 Notwithstanding anything to the contrary contained in this Article 47, a Director who is directly or indirectly interested in any matter under discussion at a meeting of the Directors or a contract or proposed contract or arrangement with the Company shall declare the nature and the essential contents of such interest at the relevant meeting of the Directors as required by the Applicable Law. If the Company proposes to enter into any transaction specified in Article 28.1 or effect other forms of mergers and acquisitions in accordance with Applicable Law, a Director who has a personal interest in such transaction shall declare the essential contents of such personal interest and the reason why he believes that the transaction is advisable or not advisable at the relevant meeting of the Directors and the general meeting as required by the Applicable Law. Where the spouse, the person related to a Director by blood and within the second degree, or any company which has a controlling or controlled relation with a</p>	

修訂後條文	修訂前條文	修訂說明
<p><u>designated by Taiwan securities authority or by the Company, and the Company shall specify the link to the website in the notice of the relevant general meeting.</u></p> <p>Where the spouse, the person related to a Director by blood and within the second degree, or any company which has a controlling or controlled relation with a Director has interests in the matters under discussion in the meeting of the Directors, such Director shall be deemed to have a personal interest in the matter. The terms "controlling" and "controlled" shall be interpreted in accordance with the Applicable Public Company Rules.</p>	<p>Director has interests in the matters under discussion in the meeting of the Directors, such Director shall be deemed to have a personal interest in the matter. The terms "controlling" and "controlled" shall be interpreted in accordance with the Applicable Public Company Rules.</p>	

Exhibit (VII) Comparison Table of Amendments Made to the “Management of Loans to Others”

修訂後條文	修訂前條文	修訂原由
<p>5.1 本公司資金貸與期限每次不得超過一年。</p> <p>The term of each loan extended by the Company shall not exceed one year.</p>	<p>5.1 本公司資金貸與期限每次不得超過一年；如遇特殊情形<u>董事會同意後，在不違反相關法令下，依實際狀況需要延長貸與期限。</u></p> <p>The term of each loan extended by the Company shall not exceed one year. <u>Under any special circumstance and subject to applicable laws and regulations, the Company may extend the term of the loan with the approval of the Board of Directors.</u></p>	<p>依證交所來函臺證上二字第1121700291號及公開發行公司資金貸與及背書保證處理準則第3條第2項規定辦理。</p>

Applied BioCode

(公司印鑑)



主席 Chairman :
李家榮 (George Lee)



Meeting Secretary :

記錄：呂家馨 (Demi Lu)

A handwritten signature in blue ink, appearing to read "呂家馨".