

Medeon Biodesign, Inc.

Notice of 2022 Annual Shareholders' Meeting

The 2022 Annual Shareholders' Meeting (the "Meeting") of Medeon Biodesign, Inc. (the "Company") will be convened at 10:00 AM, June 20, 2022 (Monday) at the meeting room of Taiwan Research-based Biopharmaceutical Manufacturers Association (TRPMA) with an address of 1F., No. 465-1, Sec. 6, Zhongxiao E. Rd., Nangang Dist., Taipei City, Taiwan (R.O.C.). The shareholders' registration will begin at 9:30 am, and the place of registration is as same as the meeting room.

I. The agenda for the Meeting is as follows:

1. ITEMS FOR REPORTING

- (1) 2021 Business Report
- (2) Audit Committee's Review Report on the 2021 Financial Statements
- (3) Report on the distribution of 2021 Employees' and Directors' Remuneration
- (4) Implementation Status of the Private Placement
- (5) Report on 2021 directors' remuneration.

2. ITEMS FOR RATIFICATION

- (1) 2021 Business Report and Financial Statements
- (2) The proposal of 2021 Earnings Distribution

3. ITEMS FOR DISCUSSION

- (1) Issuance of new common shares for capital increase by earnings re-capitalization
- (2) Issuance of new common shares by Private Placement
- (3) Amendment to the Articles of Incorporation
- (4) Amendment to the Procedures for Assets Acquisition or Disposal
- (5) To release directors or its representatives from Non-Competition Restrictions

4. EXTEMPORE MOTIONS

II. If the Company decides to hold a meeting under Article 172 of the Company Law, electronic files will be posted to the Market Observation Post System at <https://emops.twse.com.tw>. Please select "Shareholders' Meetings" under the "Electronic Books" tab, enter the year, and click "GO" to find the meeting files corresponding to Company code.

III. For matters related to the issuance of common shares by Private Placement, please refer to the Exhibit 1.

IV. The major items of the proposal for 2021 Earnings Distribution are as follows :

1. Cash dividends

It is proposed to appropriate NT\$73,030,074 as cash dividends from 2021 distributable earnings and distribute in cash (NT\$1 per share) with calculation rounded down to the nearest one NTD (any amount under one NTD will be discarded). The fractional balance of cash dividends less than NT\$1 will be summed up and recognized as other income of the Company.

2. Stock dividends

It is proposed to appropriate NT\$146,060,150 as stock dividends from 2021 distributable earnings, which results in the issuance of a total of 14,606,015 new shares at NT\$10 par value. The Company will distribute a stock dividend 200 shares for every 1,000 shares. For fractional shares, the shareholders may make an application with the Company's stock agent for aggregating their fractional shares into one share within 5 days after the ex-right date. However, that if there are any fractional shares left, the Company will pay the fraction of face value in cash, rounded down to NT\$ 1, in lieu of stock dividend pursuant to Article 240 of the Company Act and the Chairman of the Board is authorized to allot such fractional shares for subscription by designated person.

3. The above distribution rate shall calculate by the proportion to the shareholdings registered in the Shareholders List as of the ex-dividend (ex-right) date. If the existing shares of the company increases or decreases subsequently, and the distribution rate to shareholders shall be changed accordingly, it is proposed that the Chairman shall be authorized to have full power to manage relevant issues.

V. Pursuant to Article 165 of the Company Act, the Company hereby closes the share transfer registration from April 22, 2022 to June 20, 2022.

VI. Please find the enclosed "Notice of Attendance" and "Proxy Statement" in Chinese Notice of the Meeting. If you intend to personally attend the meeting, please sign or place your seal in the "Registration Card" column. Shareholders may sign or place their seal in the "Proxy Statement" column to appoint a proxy to attend the meeting on his or her behalf and execute power of attorney in writing. Please fill in the "Proxy Statement" and deliver to the Company's stock agency, Capital Securities Corporation, no later than 5 days prior to the meeting date. When the Company's stock agency receives the "Proxy Statement", then fill out "Notice of Attendance" and delivery to the proxy, the proxy can attend the meeting accordingly.

VII. The company will compile a summary statement of the relevant information provided by shareholders through solicitation of the proxy and disclose the content in the website of Securities & Futures Institute (SFI) before May 20, 2022. Shareholders could visit SFI's website (<https://free.sfi.org.tw>) for further relevant information.

VIII. The proxy tallying and verification institution for the Meeting is the Transfer Agency Department of Capital Securities Corporation.

IX. Shareholders may exercise the voting rights by way of electronic transmission during the period from May 21, 2022 to June 17, 2022. Please log in the “Stockvote” (<https://www.stockvote.com.tw>) of Taiwan Depository & Clearing Corporation (TDCC) and vote in.

To Shareholder

Board of Directors
Medeon Biodesign, Inc.

This translated document is prepared in accordance with the Chinese version and is for reference only. In the event of any inconsistency between the English version and the Chinese version, the Chinese version shall prevail.

Exhibit 1:

The private placement to issue additional common shares:

1. In order to raise working capital, accelerate product development, invest in subsidiaries and the medical industry, develop the Company's strategic objectives, and to ensure the timeliness, accessibility and cost of raising capital, Medeon Biodesign, Inc. intends to conduct a private placement of marketable securities.
2. The private placement is for the issuance of additional common shares up to a maximum of 35,000,000 shares.
3. According to Article 43-6 of the "Securities and Exchange Act" and the "Directions for Public Companies Conducting Private Placements of Securities", details of the private placement are listed as follows:

(1) The basis and reasonableness of pricing for the private placement:

The reference price for the private placement is set at the higher of the following two benchmark prices:

- A. The average of the closing prices of ordinary shares for one or three or five business days (alternative) prior to the pricing date, excluding the ex-rights and dividends of the nil-paid allotment of shares and after adding back the capital reduction and ex-rights.
- B. The average of the closing prices of the ordinary shares for the 30 business days preceding the pricing date, excluding the ex-rights and dividends of the nil-paid allotment, and after adding back the capital reduction and ex-rights.

The price of ordinary shares issued in the private placement shall be set at not less than 80% of the reference price. The actual issuance price of the private placement is proposed to the shareholders' meeting to authorize the board of directors to determine the price within a range not lower than the percentage resolved at the shareholders' meeting, taking into account the prevailing market conditions on the pricing date.

(2) Selection method and purpose of private placement of specific persons, necessity and expected benefits:

- A. The targets of the private placement of common shares are selected in accordance with Article 43-6 of the Securities and Exchange Act and Order No. 0910003455 issued by the Securities and Futures Commission of the former Ministry of Finance on June 13, 2002 (91), and are limited to strategic investors.
- B. In line with the Company's future development, improvement of its financial structure and enhancement of its profitability, it is necessary to introduce strategic investors that are beneficial to the Company. It is expected that with the assistance of their capital, technology and knowledge, the Company will be able to grow steadily in the future.

(3) Reasons necessitating the private placement:

- A. Reasons for not using public offering: Considering the timeliness, accessibility, and cost of issuance, the private placement is rapid and simple, and the restriction of non-transferability for three years, in order to ensure a stable long-term relationship between the Company and

strategic investors.

- B. Amount of private placement: Within the limit of 35,000,000 shares of common stock, the private placement will be conducted in installments within one year from the date of the shareholders' meeting, with the maximum number of installments not exceeding three.
 - C. Use of private placement funds: The purpose of each tranche is to increase working capital, accelerate product development, invest in subsidiaries and the medical industry, and develop the Group's strategic objectives.
 - D. Expected benefits: Each tranche is intended to strengthen the Company's financial structure, enhance operational efficiency and competitiveness.
4. The number of outstanding shares of the Company is 73,234,074 shares. After adding 35,000,000 shares to the proposed private placement, the paid-in capital will be increased to 108,234,074 shares on the basis of the full issuance. The proportion of the private placement shares to the capital after the private placement is estimated to be 32.34%. Therefore, in accordance with Article 4-3 of the “Directions for Public Companies Conducting Private Placements of Securities”, the Company engaged a securities underwriter to provide an assessment opinion on the necessity and reasonableness for conducting the private placement. Please refer to Exhibit 2 for the Securities Underwriters' Assessment of the Necessity and Reasonability of a Private Placement of Ordinary Shares in 2022.
5. Rights and obligations under the private placement of ordinary shares:
In principle, the rights and obligations of the common shares in the private placement are the same as those of the Company's outstanding common shares; however, in accordance with the Securities and Exchange Act, the common shares in the private placement may not be sold within three years from the date of delivery, except to the parties to whom they are transferred in accordance with Article 43-8 of the Securities and Exchange Act. After three years from the date of delivery, the Company intends to request the shareholders' meeting to authorize the Board of Directors to apply to the relevant authorities for a public offering and listing of the Company's common shares in accordance with the relevant regulations.
6. The main contents of the private placement plan, including the actual issue price, the number of shares to be issued, the terms of the issue, the pricing date, the base date of the capital increase, the planned projects, the amount to be raised, the estimated progress, the estimated benefits to be generated, and all other matters related to the issue plan, in addition to the pricing percentage of the private placement. The above and in the future, in the event of changes in laws and regulations, amendments as directed by the competent authorities, or amendments based on operational evaluations or in response to objective market conditions, the shareholders' meeting will also be requested to authorize the Board of Directors to handle such matters at its sole discretion.
7. In connection with the private placement of securities, it is proposed that the shareholders' meeting authorize the chairman of the board of directors or his or her designee to sign and negotiate on behalf of the Company all contracts and documents relating to the private placement and to conduct all matters necessary for the Company in connection with the private placement.

8. It is proposed to request the shareholders' meeting to authorize the Board of Directors to handle all the matters not mentioned above in accordance with the law.
9. All information related to the private placement pursuant to Article 43-6 will be posted to the Market Observation Post System at <http://mops.twse.com.tw>. Please select “Private Placement Section” under the “Investment Section” and our Company’s website at <http://www.medeonbio.com>

Exhibit 2:

Medeon Biodesign, Inc.
**Securities Underwriters' Assessment of the Necessity and Reasonability of a
Private Placement of Common Shares in 2022**

In order to raise working capital, accelerate product development, invest in subsidiaries and the medical industry, develop the Company's strategic objectives, and to ensure the timeliness and convenience of raising capital, Medeon Biodesign, Inc. (hereinafter referred to as Medeon or the Company) intends to conduct a private placement of marketable securities in accordance with Article 43-6 of the "Securities and Exchange Act" and the "Directions for Public Companies Conducting Private Placements of Securities". It is planned to be discussed at the board of directors' meeting on March 24, 2022, and to be discussed at the shareholders' meeting on June 20, 2022. It is proposed to request the shareholders' meeting to authorize the board of directors to issue up to 35,000,000 shares and to conduct the private placement in several installments within one year from the date of the Shareholders' Meeting, subject to a limit of three installments.

In accordance with Article 4.3 of the Directions for Public Companies Conducting Private Placements of Securities, "If there has been, is, or will be any significant change in managerial control during the period from 1 year preceding the day on which the board of directors resolves on the private placement of securities to 1 year from the delivery date of those privately placed securities, the Company shall engage a securities underwriter to provide an assessment opinion on the necessity and reasonableness for conducting the private placement, and shall state the opinion in the notice to convene the shareholders' meeting to serve as a reference for the shareholders to decide whether to agree." The underwriter's assessment is presented as follows.

1. Company Profile

Incorporated in 2012 and listed on Taipei Exchange in 2016, Medeon has been specializing in the design and development of high-value Class II and Class III medical devices since its inception, with a focus on minimally invasive surgeries and covering a wide range of surgical specialties. Currently, the Company's products are used in the fields of laparoscopic procedures, orthopedics, urology and advanced cardiovascular surgeries, and it continues to develop medical devices related to minimally invasive surgeries in various fields. In the meantime, the Company is committed to seeking opportunities to license its self-developed products to major international companies to generate licensing revenue. After its listing in 2016, in order to enhance its internal abilities for rapid prototyping and trial production, so as to secure outsourcing orders arising from the licensing of its products to major international medical device companies in the future, Medeon acquired an advanced medical injection molding

foundry, Delta Asia International Corporation, in 2016 and entered into the business of contract development and manufacturing organization (CDMO) for advanced medical injection molding parts. Leveraging on its experience in providing services to international medical device companies and the significant increase in production capacity after the expansion of its factory in 2018, Delta Asia International Corp. has secured orders for a number of FDA-approved mass production products for advanced medical parts, resulting in rapid growth in operational performance. In 2020, Delta Asia International Corp. was listed on Taipei Exchange, enabling Medeon to move from a R&D-based business to an integration with downstream manufacturing operations. In 2022, the Company further established a subsidiary, Medeologix, Inc., and partner with MediBalloon, Inc. in California, USA, a specialty medical balloon design company, expanding the contract development and manufacturing organization (CDMO) business into the global medical balloon market, which is essential for minimally invasive interventional procedures such as cardiovascular, cerebrovascular and peripheral vascular procedures.

In terms of development of advanced medical devices, Medeon signed an asset transfer agreement with Terumo in the first quarter of 2018 and successfully sold its self-developed product, Cross-Seal™ – large bore vascular closure system, to the major international medical device company for a total of US\$50 million, including US\$20 million in up-front payment and US\$30 million in milestone payments. As of the end of January 2022, the Company has secured US\$20 million in up-front payments and US\$10 million in milestone payments, and will continue to assist Terumo in reaching product development milestones for full milestone payments. The Company is also actively working on a limited launch strategy to test the marketability of its regulatory approved products such as ClickClean™ – in-situ cleaning device for laparoscopic surgery, AbClose™ – in-port site closure system and PUMA™ – Trauma Internal Fixation Device to enhance the opportunity for international partnerships.

In addition, the Company currently has the XFLO Expander System (Mercury) for the treatment of lower urinary tract symptoms due to benign prostatic hypertrophy and a vascular graft system for aortic dissection repair (Duett) that will soon enter pivotal trials and first in man trials respectively. When the clinical trials are completed, the licensing value of these products will be enhanced.

In January 2022, Medeon established a subsidiary, Medeologix, Inc., to partner with MediBalloon Inc., a US-based specialty medical balloon design and development company. Through the acquisition, Medeon will not only enter the global CDMO market of medical balloons, but also introduce advanced technology to Taiwan through the cooperation with MediBalloon and build a mass production base in Taiwan, so as to provide a one-stop service from prototype to mass production for global customers.

To sum up, the Company is an emerging R&D and design company for advanced medical device, dedicated to accelerating the process of medical device innovation, developing innovative medical device for actual clinical needs, and licensing to major international medical device companies. In order to enhance its capability of integration in the medical device industry, the Company acquired MediBalloon, a US-based specialty medical balloon design company, in 2022 to enter the CDMO market, which will not only accelerate the commercialization of its own new innovative products, but also enhance the value of Taiwan's advanced medical devices supply chain.

2. Review of Significant Changes in Business Ownership in the Year Prior to the Board of Director's Resolution on the Private Placement

Due to the expiry of the term of office of the fourth term of directors of the Company, a general election of directors was held at the Annual General Meeting on 16 July 2021, resulting in a change of more than one-third of the number of new directors for the fifth term. The names of the directors before and after the election are listed as follows.

Title	The 4 th Session of Directors (7 seats)	The 5 th Session of Directors (8 seats)	Change or Not
Director	Medeon, Inc. Representative : Yue Teh Jang	Medeon, Inc. Representative : Yue Teh Jang	No
Director	Center Laboratories, Inc. Representative : Chih Hsiung Wu	Center Laboratories, Inc. Representative : Chih Hsiung Wu	No
Director	Center Laboratories, Inc. Representative : Hsin Yuan Fang	Center Laboratories, Inc. Representative : Jung Chin Lin	Yes
Director	Taiwan Global BioFund (TGB) Representative : Hong Jen Chang	Hong Jen Chang	Yes
Director	-	Hsin Yuan Fang	Yes
Independent Director	Chi Hang Yang		No
Independent Director	Chia Ying Ma		No
Independent Director	Jerome Shen		No

As can be seen from the above table, in 2021, when the term of office of the directors of Medeon expired, a general election of directors was held at its annual general Shareholders' Meeting. The total number of directors of the Company was increased from seven seats to eight seats, which, together with the change in the number of seats of the previous two directors, resulted in an overall change of 3/8 directors. The change of one-third between the new directors and the old directors reached the threshold stipulated in Article 4.3 of the Directions for Public Companies Conducting Private Placements of Securities: "If there has been, is, or will be any significant change in managerial control during the period from 1 year preceding the day on which the board

of directors resolves on the private placement of securities to 1 year from the delivery date of those privately placed securities, the company shall engage a securities underwriter to provide an assessment opinion on the necessity and reasonableness for conducting the private placement, and shall state the opinion in the notice to convene the shareholders' meeting to serve as a reference for the shareholders to decide whether to agree." For this reason, the Securities Underwriter was engaged to issue an opinion on the necessity and reasonability of the private placement. The changes in the list of directors of the Company after the re-election are as follows: (1) the representative of Center Laboratories Inc.: Hsin Yuan Fang was changed to [the representative of Center Laboratories Inc.: Jung Chin Lin], (2) the representative of Taiwan Global BioFund: Hong Jen Chang was changed to [Hong Jen Chang], (3) one new director was added [Hsin Yuan Fang]. In view of the changes, the newly appointed natural person directors, Hong-Jen Chang and Hsin-Yuan Fang, were originally members of the board of directors of Medeon, but this time they were elected as natural person representatives instead of corporate representatives. In addition, the two natural person directors only held 0.08% and 0.03% of the Company's shares respectively at the time of the election, thus they did not pose any significant influence on the Company. The new corporate director, Jung Chin Lin, was also the new corporate representative appointed by the original corporate director, Center Laboratories Inc. Moreover, as Center Laboratories Inc. is the majority shareholder of the Company holding 29.71% of the shares, there has been no change in shareholding and managerial control of the Company. In summary, the change in change in management rights resulting from the general re-election of directors at the 2021 Annual General Meeting of Shareholders was primarily due to a change in the status of the original directors who were elected. There was no change in shareholding structure resulting in a transfer of control or a loss of control by the original management.

3. Whether the Introduction of Strategic Investors in the Private Placement has Resulted in a Significant Change in Managerial Control

The number of outstanding shares of the Company is 73,234,074 shares. After adding 35,000,000 shares to the proposed private placement, the paid-in capital will be increased to 108,234,074 shares on the basis of the full issuance. The proportion of the private placement shares to the capital after the private placement is estimated to be 32.34%, and the net income after taxes of the Company as shown in its audited consolidated financial report for the year 2021 is NT\$2,078,192 thousand with no accumulated losses. Therefore, in accordance with Article 3 of the "Directions for Public Companies Conducting Private Placements of Securities", the use of funds from this private placement can only be used to bring in all strategic investors. However, the timing of the proposed private placement of the Company's common shares will fall after the shareholders' meeting on June 20, 2022, and the prospective subscribers have not yet been

identified. Therefore, it is not yet possible to determine whether the strategic investors to be brought in by the proposed private placement of common shares will obtain a certain number of directorships to participate in the management of the Company, which will result in a significant change in managerial control. In this regard, the Company has requested the Securities Underwriter to provide an opinion on the necessity and reasonability of the proposed private placement in accordance with the “Directions for Public Companies Conducting Private Placements of Securities”.

4. Contents of the Private Placement Project

The Company considers that in order to accelerate product development, to invest in subsidiaries and the medical industry, and to develop the Company's strategic objectives, it has proceeded with a private placement of marketable securities in accordance with Articles 7 and 43-6 of the Securities and Exchange Act and Article 3 of the “Directions for Public Companies Conducting Private Placements of Securities”. This private placement is made to qualified strategic investors who are able to strengthen Medeon’s competitiveness in the field of advanced medical devices. The Company intends to request the shareholders’ meeting to authorize the board of directors to issue up to 35,000,000 shares of common stock in several tranches within one year from the date of the shareholders' meeting, with the maximum number of tranches not exceeding three.

The price of ordinary shares in this private placement shall be set at a level not less than 80% of the higher of the price calculated on the following two bases prior to the date of the Company’s pricing.

- (1) The average of the closing prices of ordinary shares for one, three or five business days prior to the pricing date, excluding the ex-rights and dividends of the nil-paid allotment of shares and after adding back the capital reduction and ex-rights.
- (2) The average of the closing prices of the ordinary shares for the 30 business days preceding the pricing date, excluding the ex-rights and dividends of the nil-paid allotment, and after adding back the capital reduction and ex-rights. The price of ordinary shares issued in the private placement shall be set at not less than 80% of the reference price. The actual issuance price of the private placement is proposed to the shareholders’ meeting to authorize the board of directors to determine the price within a range not lower than the percentage resolved at the shareholders’ meeting, taking into account the prevailing market conditions on the pricing date.

5. Necessity and Reasonability Assessment of the Private Placement

(1) Necessity of the private placement

In consideration of the current operating conditions and industry outlook, and in order to ensure the Company's sustainable operation, Medeon will introduce new targets that can directly or indirectly benefit the Company's future operations in line with the Company's future development blueprint. By leveraging the capital, technology and knowledge of the investors, the Company will be able to deepen its partnerships with advanced medical devices companies worldwide and continue to expedite the development of innovative medical devices products that meet clinical needs and increase its bargaining power with international corporations, thus contributing to the Company's stable growth in the future. In addition, the non-transferable nature of marketable securities in the private placement for a period of three years will enable the Company to secure long-term stable capital and ensure long-term partnerships with the strategic investors it has brought in, which will also be conducive to the overall development of the Company's operations in the future. Therefore, it is expected that the private placement of ordinary shares will not only enhance the overall shareholders' equity, but also strengthen the depth of cooperation with the strategic investors, and hence should be necessary.

(2) Reasonability of the private placement

In accordance with Article 43-6, paragraph 6, of the Securities and Exchange Act, Medeon intends to approve the resolution at the shareholders' meeting on June 20, 2022, and will also list the matters related to the private placement of marketable securities in the grounds for the shareholders' meeting. The procedures are assessed to be appropriate.

As regulatory authorities in various countries have been increasingly stringent, coupled with the fact that both the public and private health insurance sectors share the goal of reducing medical costs, the regulatory and marketing thresholds are rising rapidly. As a result, international medical device companies are focusing their resources on the obtaining regulatory approval as well product launch efforts in order to consolidate their advantages. With the Company's momentum in innovative technology and emphasis on product design and development, as well as animal and human trials, the Company needs to maintain a high degree of sensitivity and flexibility in finding partners in the global market to remain competitive. It is therefore expected that the introduction of strategic investors through a private placement will help the Company to strengthen its global competitiveness and enhance its chances of becoming a close partner in pre-development of products for international medical device companies, which will indeed have a positive impact on its

shareholders' equity and the expected benefits should be reasonable.

In addition, based on the non-transferable nature of marketable securities in the private placement for a period of three years, the private placement will not only provide the Company with stable capital in the long run, but will also ensure a long-term relationship with the strategic investors it brings in, thereby enhancing the Company's potential to enter into the development of new products or new business opportunities, and facilitating the growth of the Company's operations in the medium term. The subscription price of the private placement is not less than 80% of the reference price, which is in compliance with the relevant statutory requirements.

In summary, in accordance with the “Directions for Public Companies Conducting Private Placements of Securities”, the Securities Underwriter considers that it is necessary and reasonable for the Company to enter into the private placement.

The contents of this letter of opinion are for reference only and are not intended to be used for any other purposes in connection with the resolution of the private placement at the board of directors' meeting on March 24, 2022 and the shareholders' meeting on June 20, 2022. Furthermore, this opinion is based on the financial information provided by Medeon and its announcements on the Market Observation Post System. This letter of opinion hereby disclaims any legal responsibility for any future changes to its content as a result of changes to the private placement plan or other events.

Medeon Biodesign, Inc.
Opinion on the Necessity and Reasonability of a Private Placement

Engaged by: Medeon Biodesign, Inc.

Recipient: Medeon Biodesign, Inc.

Specified use of the Opinion: For the sole purpose of the 2022 Private Placement of Common Shares by Medeon Biodesign, Inc.

Type of report: Opinion on the necessity and reasonability of the private placement

Assessor: MasterLink Securities Corporation

Representative: Fred Chang

March 16, 2022, The Republic of China (ROC)

Declaration of Independence

1. The Company has been engaged to render an opinion concerning the necessity and reasonability of the private placement of common shares in 2022 by Medeon Biodesign, Inc. (hereinafter referred to as Medeon).
2. The Company declares the following for the purpose of this engagement.
 - (1) The Company is not an equity-method investee of Medeon.
 - (2) The Company is not an equity-method investor of Medeon.
 - (3) The Chairman or President of the Company and the Chairman or President of Medeon are not the same person, nor are they related to each other as spouses or consanguineous within two degrees.
 - (4) The Company is not a director or supervisor of Medeon.
 - (5) Medeon is not a director or supervisor of the Company.
 - (6) Other than the aforementioned situations, the Company does not have any relationship with Medeon as a related party under Article 18 of the Regulations Governing the Preparation of Financial Reports by Securities Issuers
3. The Company's assessment of the necessity and reasonability of the 2022 private placement of common shares for Medeon maintains a spirit of independence.

Assessor: MasterLink Securities Corporation
Representative: Fred Chang

March 16, 2022, The Republic of China (ROC)