共信醫藥科技控股股份有限公司

2025 年股東常會議事錄

開會時間：2025 年 6 月 16 日（星期一）上午 9 點整

開會地點：臺北市中正區杭州南路一段 24 號 2 樓(集思交通部國際會議中心/202 會議室)

出席股數：本公司已發行普通股股份總數扣除公司法第 179 條規定無表決權之股份 2,890,000 股後為 124,616,100 股，出席具表決權總股數為 70,483,156 股，佔本公司已發行有表決權股份之 56.56 %。

董事會成員出席：
董事長 吳崇漢、董事 林懋元、獨立董事 吳靜儒

列席：本公司財務長 胡威男、資誠聯合會計師事務所 鄧聖偉會計師
建業法律事務所 洪紹恒律師

主席：吳崇漢　　紀錄：陳璽如

壹、宣佈開會（大會報告出席股數已達法定數額，主席依法宣佈開會）

貳、主席致詞（略）

參、報告事項

(一) 本公司 2024 年度營業報告。(詳附件一)
(二) 審計委員會審查 2024 年度決算表冊之報告書。(詳附件二)
(三) 本公司健全營運計劃書執行情形報告。(詳附件三)
(四) 本公司 2024 年度員工及董事酬勞分派報告。
(五) 本公司買回股份執行情形及轉讓員工辦法報告。(詳附件四及附件五)
(六) 股東提案未列入議案之理由報告。

肆、承認事項

第一案　(董事會提)

案　由：承認本公司 2024 年度營業報告書及財務報表案，提請　承認。

說　明：一、本公司 2024 年度財務報表，業經 2025 年 3 月 13 日董事會決議通過，並經資誠聯合會計師事務所鄧聖偉及顏裕芳會計師查核竣事，並出具無保留意見之查核報告，檢同 2024 年度營業報告書送審計委員會審查完竣在案。

二、2024 年度營業報告書、2024 年度會計師查核報告書及財務報表，請參閱本手冊第 10 頁至第 19 頁【附件一】及第 28 頁至第 37 頁【附件六】。

三、提請　承認。

決　議：經股東以投票表決方式進行決議，本案照案通過，表決結果如下：

出席股東 總表決權數 (其中電子投票權數)	贊成權數 (其中電子投票權數)	反對權數 (其中電子投票權數)	無效權數 (其中電子投票權數)	棄權/ 未投票權數 (其中電子投票權數)
70,483,156 權 (876,983 權)	69,987,859 權 (711,488 權)	30,524 權 (21,524 權)	0 權 (0 權)	464,773 權 (143,971 權)
比率	99.29%	0.04%	0%	0.65%

第二案　(董事會提)

案　由：承認 2024 年度虧損撥補表案，提請　承認。

說　明：一、2024 年度本期稅後淨損為新台幣 82,548 仟元，截至 2024 年底累積虧損為新台幣 1,528,755 仟元，本年度擬不分派股利。

二、2024 年度虧損撥補表，請參閱本手冊第 38 頁【附件七】。

三、提請　承認。

決　議：經股東以投票表決方式進行決議，本案照案通過，表決結果如下：

出席股東 總表決權數 (其中電子投票權數)	贊成權數 (其中電子投票權數)	反對權數 (其中電子投票權數)	無效權數 (其中電子投票權數)	棄權/ 未投票權數 (其中電子投票權數)
70,483,156 權 (876,983 權)	69,959,023 權 (705,652 權)	31,928 權 (22,928 權)	0 權 (0 權)	492,205 權 (148,403 權)
比率	99.25%	0.04%	0%	0.69 %

伍、討論事項

第一案 (董事會提)

案　由：修訂本公司「組織備忘錄及章程」案，提請　討論。

說　明：一、為配合證券櫃檯買賣中心民國 113 年 5 月 13 日證櫃審字第 11300607122 號函公告施行之外國發行人註冊地股東權益保護事項檢查表修訂，擬修訂本公司「組織備忘錄及章程」部份條文，修正條文對照，請參閱本手冊第 39 頁至第 43 頁【附件八】。

二、本公司「組織備忘錄及章程」以英文版本為準。

三、謹請　討論。

決　議：經股東以投票表決方式進行決議，本案照案通過，表決結果如下：

出席股東 總表決權數 (其中電子投票權數)	贊成權數 (其中電子投票權數)	反對權數 (其中電子投票權數)	無效權數 (其中電子投票權數)	棄權/ 未投票權數 (其中電子投票權數)
70,483,156 權 (876,983 權)	69,969,078 權 (715,707 權)	31,927 權 (22,927 權)	0 權 (0 權)	482,151 權 (138,349 權)
比率	99.27%	0.04%	0%	0.68%

陸、 臨時動議：無。

股東發言紀要

股東戶號 11335 提問：

1. 詢問存貨備抵跌價損失提列較高的原因。
2. 詢問利息收入除以超過三個月定存及其他投資之總金額，其投資報酬率高於 5%，如何做到這麼高的報酬率。
3. 詢問應收帳款之備抵呆帳提列較高的原因。
4. 請教總經理公司未來營運的方向，以及可能的重大進展。

主席指定財務長回覆：

經主席指定財務長回覆問題1~3，並由主席親自回覆問題4，經充分說明後，股東並無其他意見。

股東戶號3981提問：

希望公司能將未來的銷售規劃、各產品的開發時程，都說明得清清楚楚，並做到資訊的透明公開，讓股東能更清楚公司的營運狀況。

主席回覆：

經主席親自回覆，並充分說明後，股東並無其他意見。

股東戶號10491提問：

詢問上櫃說明會時預估的營運狀況與目前的狀況有所落差，原因為何。而今年之展望為何。

主席回覆：

經主席親自回覆，並充分說明後，股東並無其他意見。

柒、 散會：2025年6月16日上午9點55分，主席宣佈散會。

（本次股東會紀錄僅載明會議進行要旨，且僅載明對議案之結果；會議進行內容、程序及股東發言仍以會議所錄影音為準。）

附件一
Annex I

共信醫藥控股股份有限公司
Gongwin Biopharm Holdings Co., Ltd.

2024年營業報告書
2024 Annual Business Report

一、2024 年營業成果

I. 2024 Annual Business Results

回顧 2024 年，是 PTS 治療肺癌新藥甲苯磺醯胺注射液(PTS302 產品)在中國上市完整銷售的第一個年度，因現行治療肺癌的物理消融已實施多年，醫生及病患對於現有方式熟悉度較高，且醫師基於過去的經驗，需對於臨床資訊及藥品上市後市場反饋有一定瞭解，方得驅使其採用新藥，故本公司 PTS302 產品上市推廣初期，並非以直接取代原有治療方式進行推廣，而係以滿足醫療上未被滿足之需求為切入點，以尚無有效治療方式之患者來進行 PTS302 產品的治療。而截至 2024 年底，有用藥經驗之醫院已達 131 家，而因為在醫院通路開發入院採購的比率尚低，所以在中國市場營收短期內沒辦法快速成長，惟患者使用 PTS302 的數量已在緩步上升中，下一個目標即為增加 PTS302 產品的市佔率，評估是否進入醫保或集體採購的方式，公司經營團隊正加以研究解決方案，以解決醫院採購問題。

Looking back at 2024, it was the first year during which PTS's new lung cancer drug toluenesulfonamide injection (PTS302 product) was launched and sold in China. As physical ablation for the existing treatment of lung cancer has been implemented for many years, doctors and patients are more familiar with the existing methods. Based on past experience, doctors need to have a certain understanding of clinical information and market feedback after the drug is launched in order for them to be promopted to adopt new drugs. Therefore, in the early stage of the launch and promotion of the Company's PTS302 product, the strategt is not for PTS302 product to directly replace the original treatment method, rather meeting the unmet medical needs is the entry point, and the PTS302 product is used to treat patients who have not had effective treatment methods yet so far. As of the end of 2024, there were 131 hospitals with experiences using this drug. As the rate of procurement development in hospital channel is still low, the revenues in China market cannot grow rapidly in the short term. However, the number of patients using PTS302 has been slowly increasing. The next goal is to increase the market share of PTS302 products and evaluate whether to be covered by medical insurance or adopt collective procurement. The Company's management team is studying solutions to solve issues related to hospital procurement.

除了已經上市銷售的 PTS302 產品，本公司仍秉持永續經營一家新藥開發公司的理念，持續不斷的投入研發資源開發一系列的甲苯磺醯胺（PTS）新藥以達成永續經營的目標，並期望未來能為公司帶來更好的營運動能。

In addition to the PTS302 product which is already in the market, the Company still adheres to the concept of sustainably operating a new drug development company and continuing to invest in research and development resources to develop a series of new toluenesulfonamide (PTS) drugs to achieve the goal of sustainable operations, with the expectation that It will bring better operational momentum to the Company in the future.

在台灣的肝癌(PTS100 產品)臨床研究方面，目前由台大醫院、台北榮民總醫院、台北醫學大學附設醫院執行肝癌二期臨床的收案，為了增加收案來源，也申請新增台中榮民總醫院及高雄榮民總醫院來進行收案；而在治療惡性胸腔積液(PTS500 產品)臨床研究方面，本公司已經與台北榮民總醫院合作，進行了恩慈治療的回顧性研究，並準備規劃多國多中心的二、三期臨床試驗的申請。治療腺樣囊性癌(PTS-02 產品)由於美國 FDA 原則上同意本公司有機會可以在二期臨床試驗結束之後直接提出產品上市申請，依據美國法規的規定，藥學資料更顯重要，目前治療罕見疾病的 PTS-02 臨床試驗申請美國 IND 的工作持續在準備中。而在台灣的動物新藥 Gwa103 產品，本公司已經在 2024 年 7 月完成田間試驗的收案，並向農委會提出台灣藥證的申請，目前正在審查中。

In terms of the clinical research on liver cancer (PTS100 product) in Taiwan, the National Taiwan University Hospital, Taipei Veterans General Hospital, and Taipei Medical University Affiliated Hospital are currently accepting patients for phase II liver cancer clinical trials. In order to increase the source of patients, we also applied to include Taichung Veterans General Hospital and Kaohsiung Veterans General Hospital to accept patients; In terms of the clinical research on the treatment of malignant pleural effusion (PTS500 product), the Company has cooperated with Taipei Veterans General Hospital and started a retrospective study of Compassionate Treatment, and is preparing to apply for phase II and III clinical trials in multiple countries and centers. For the treatment of adenoid cystic carcinoma (PTS-02 product), the U.S. FDA has agreed in principle that the Company has the opportunity to submit a product launch application directly after the completion of phase II clinical trials. According to U.S. regulations, pharmaceutical information is even more important. Currently, The U.S. IND application for PTS-02 clinical trial to treat rare diseases continues to be in preparation. As for the new animal drug Gwa103 in Taiwan, the Company has completed the acceptance of field trial cases in July 2024 and submitted an application for a Taiwan drug certificate to the Council of Agriculture, which is currently under review.

以上這些營運活動都印證了共信-KY 逐步地在台灣紮根，也對於從「台灣出發/ 佈局亞洲 / 面向全球」的營運策略展現了強烈的企圖與決心，這些成果都將有助於共信-KY 未來之營運動能，共信-KY 的經營團隊會一步一腳印的在 2025 年持續往這樣的佈局前進。

All these operating activities above have confirmed that Gongwin-KY has gradually taken roots in Taiwan, and has shown strong intention and determination to implement the operational strategy of "Starting from Taiwan/Expanding in Asia/Prospering Globally". These achievements will fuel Gongwin-KY's Future operational momentum. Gongwin-KY's management team will continue to move forward towards such a layout step by step in 2025.

二、預算執行情形

II. Implementation Status of Budget

本公司於 2024 年僅設定內部預算目標，並未對外公開財務預測數據，整體預算情形大致符合本公司設定之範圍。

The Company only set internal budget targets for 2024 and did not disclose financial forecast data to the public. The overall budget status is generally within the range set by the Company.

三、財務收支及獲利能力分析

III. Analysis of Financial Receipts, Expenditures, and Profitability

單位：新台幣仟元；%

Unit: in NT$ 1,000 %

分析項目 Analysis \ 年度 Year			2023 年 Year 2023	2024 年 Year 2024	增(減)比(%) Increase (Decrease) Ratio (%)
損益分析 Profit and Loss Analysis	營業收入 Operating Income		18,915	32,040	69.39
	營業毛利 Operating Margin		11,200	8,680	-22.5
	營業淨利 Operating Net Profit		-133,326	-162,057	21.55
獲利能力 Profitability	資產報酬率(%) Return on Assets (%)		-5.99	-3.58	-40.23
	權益報酬率(%) Return on Equity (%)		-7.54	-4.17	-44.69
	占實收資本比率(%) Ratio to Paid-In Capital	營業利益 Operating Profit	-11.76	-12.71	8.08
		稅前純益 Pre-Tax Net Profit	-8.93	-7.2	-19.26
	純益率(%) Net Profit Rate (%)		-534.89	-287.10	-46.33
	每股盈餘(元) Earnings per Share (Dollars)		-0.81	-0.68	-16.05

四、研究發展狀況

IV. Status of Research and Development

如前述 2024 年度營業計畫實施成果

As shown in the aforementioned implementation results of the 2024 business plan

五、未來公司發展策略暨 2025 年營業計畫概要

V. Future Company Development Strategy and Overview of 2025 Annual Business Plan

全球的抗癌新藥公司琳琅滿目，強調以「微創靶向腫瘤消融」醫療技術的公司就減少許多。但是，強調「微創靶向腫瘤化學消融」技術的就只有共信-KY 一家公司。共信-KY 可以以「PTS 靶向化學消融藥劑」產品在這個領域獨領風騷，這是共信-KY 的利基。以下針對發展中的多項產品在 2025 年的營運工作，向各位股東報告：

Even though there is a comprehensive list of anti-cancer new drug companies all around the globe, there are only a small number of companies focusing on the medical technology of "minimally invasive targeted tumor ablation"; however, Gongwin-KY is the only company which focuses on the technology of "minimally invasive targeted tumor chemical ablation". And in terms of this technology, only Gongwin-KY's "PTS targeted chemical ablation medicine" products are taking the lead, and this is the niche of Gongwin-KY. We would like to report the following to the shareholders on the operations of many products under development in 2025:

- **開展 PTS302 治療肺癌產品的中國市場銷售**

  Develop Sales of PTS302 Products for the Treatment of Lung Cancer in China market

  本公司的 PTS302 新藥為全新的化學消融藥劑，有別於現行的治療方法，而新藥的上市推廣期一般約為 2~3 年，PTS302 產品仍在需要推廣之期間，先以滿足醫療上未被滿足之需求為切入點，以尚無有效治療方式之患者來進行 PTS302 產品的治療，而截至 2024 年底，實現首例患者處方之醫院已達 131 家，目前患者使用 PTS302 的數量已看到緩步上升，故 2025 年度之將設定盡快完成 PTS302 藥物進院手續或採購為營運目標，進而增加 PTS302 產品的銷售量，成功擴大中國治療肺癌產品的市佔率。

  Our Company's new drug PTS302 is a brand-new chemical ablation agent, which is different from the existing treatment methods. The promotion period of new drugs is generally about 2 to 3 years. PTS302 products still need to be promoted. The entry point is first meeting the unmet medical needs by using PTS302 products to treat patients who have had no effective

treatment methods yet so far. Up to the end of 2024, more than 131 hospitals have achieved first patient prescriptions. Currently, the number of patients using PTS302 is seen to have a slow increase, so the operational goal for 2025 is to complete the hospital entry procedures or procurement of PTS302 drugs as soon as possible, thereby increasing the sales volume of PTS302 products and successfully expanding the market share of lung cancer treatment products in China.

- **開展 PTS302 治療肺癌產品的國際市場布局**

  Develop International Market Distribution for PTS302 Lung Cancer Treatment Products

  公司 PTS302 產品已經取得中國藥證，依據不同國家的相關規定，有些國家可以符合簡易審查資格，如果順利，將能取得審查費用減免、較短審查時間及提供較少技術性資料等不同的優惠條件。公司將積極洽談不同國家當地代理商合作進行送件，期望能快速將 PTS302 產品帶到不同的國家來進行銷售，目前正積極洽談數個國家中。

  The Company has already obtained the China drug certificate for PTS302 products. According to the regulations in different countries, PTS302 may meet the qualifications for the simplified review. If it goes smoothly, the Company may be able to obtain preferential conditions, such as review fee reduction, shorter review time and less technical information requirement, etc. The Company will actively negotiate with local agents in different countries to cooperate in drug certificate application submissions, hoping to quickly bring PTS302 products to different countries for sales. Currently, the Company is actively negotiating with several countries.

  而原先預計申請新加坡藥證之規劃，因考量未來長期發展性，故將藥品生產地由中國改為台灣，預計 2025 年第二季由台灣生產完成後，再行準備新加坡藥證之送件工作。

  As for the original plan to apply for a Singapore drug certificate, the drug production location is changed from China to Taiwan due to long-term development considerations. It is expected that after production in Taiwan is completed in the second quarter of 2025, preparations for submitting the Singapore drug certificate application will proceed.

- **治療罕見疾病的 PTS-02 臨床試驗申請案，希望於今年進行美國 FDA 的 IND 申請**

  Aim to Submit IND Application to US FDA on PTS-02 Clinical Trial for Treatment of Rare Diseases

  經營團隊已經在 2022 年與美國 FDA 進行藥品製造品質需求的相關討論，而後已經持續在準備藥學相關資料中，本公司規劃在 2025 年下半年提出二期臨床試驗的申請。若順利

獲得美國 FDA 核准執行臨床試驗之後，共信-KY 將能實現國際化的重要里程碑，奠定共信-KY 於國際授權談判中獲得較佳授權條件與收益的良好談判立基。

The management team already discussed the drug manufacturing quality requirements with US FDA in 2022, and since then, the Company has continued to prepare pharmacy-related materials. The Company plans to submit the application for Phase II clinical trials in the second half of 2025. Once the approval to conduct the clinical trials is successfully granted by US FDA, Gongwin-KY will be able to achieve a significant milestone in internationalization, laying a good negotiation foundation niche to acquire better licensing terms and profits in international licensing negotiations.

而因美國臨床試驗之花費較為龐大，本公司也同時積極在洽談當地合作夥伴中，透過授權或合作研發的方式，來降低營運上的風險。

As the expenses for clinical trials in the United States are relatively higher, the Company is also actively negotiating with local partners to reduce operational risks through licensing or joint research and development.

- **開展 PTS500 治療惡性肋膜積液多國多中心的臨床試驗研究**

  Conduct a Multi-country, Multi-center Clinical Trial Study of PTS500 for the Treatment of Malignant Pleural Effusion

  公司承續晚期肺癌二期臨床試驗的研究成果，在台灣依醫院的患者需求，公司配合申請恩慈治療用於患者來滿足其治療需求，幫助癌症晚期病人爭取改善生活品質與緩解呼吸窘迫。台灣恩慈治療療效結果很好的重現了中國先前二期臨床試驗的療效成果，除了帶給病人胸水累積量降低外，在胸水的細胞病理檢測上，有癌細胞消失的重大發現，與現有治療使用的肋膜沾黏硬化劑有重大區隔。本公司已經在 2025 年上半年完成與台北榮民總醫院合作進行恩慈治療的回顧性研究，之後將依據相關資料來進行臨床試驗的申請，本公司規劃在 2025 年下半年開始準備二三期臨床試驗的申請及跨國多國多中心試驗。

  The Company continues the research results of Phase II clinical trial of advanced lung cancer. Based on the needs of patients in Taiwan’s hospitals, the Company cooperates with the patients to apply for compassionate treatment to meet their treatment needs, helping patients with advanced cancer improve their quality of life and relieve respiratory distress. The efficacy results of Taiwan's Compassionate treatment have well reproduced the efficacy results of China's previous Phase II clinical trials. In addition to reducing the accumulation of pleural effusion in patients, there was a significant discovery of the disappearance of cancer cells in the

cytopathological examination of pleural effusion, which is significantly different from the pleural adhesion sclerosing agents currently used in treatment. The Company has completed a retrospective study on compassionate treatment in cooperation with Taipei Veterans General Hospital in the first half of 2025, and will subsequently apply for clinical trials based on the relevant information. The Company plans to begin preparing for applications for Phase II and III clinical trials and multinational, multi-center trials in the second half of 2025.

- **開展 PTS100 治療肝癌的臨床試驗研究**

  Conduct Clinical Trial Research on PTS100 for the Treatment of Liver Cancer

  目前由台大醫院、台北榮民總醫院、台北醫學大學附設醫院執行肝癌二期臨床的收案中，並已經增加台中榮民總醫院及高雄榮民總醫院來進行收案，目前持續收案中。

  Currently, National Taiwan University Hospital, Taipei Veterans General Hospital, and Taipei Medical University Affiliated Hospital are receiving patients for phase II liver cancer clinical trials. Taichung Veterans General Hospital and Kaohsiung Veterans General Hospital have also joined to accept patients.

- **動物用藥品 GWA103 的國際布局**

  International Market Distribution of Animal Drug GWA103

  在台灣的動物新藥 Gwa103 產品，本公司已經在 2024 年 7 月完成田間試驗的收案，並向農委會提出台灣藥證的申請，目前正在審查中。而動物用藥的海外市場推廣工作也已經展開，目前正在進行 FDA 申請有條件批准(Conditional approval)的準備工作，如經核准則有機會取得加速審批及邊執行臨床邊賣藥等優惠條件。而在日本、澳洲等先進國家方面，本公司也開始接洽當地學術機構，並與當地代理商共同進行交流，同時透過申請個案治療來初步驗證 Gwa103 產品的療效，為日後開展國際市場奠定基礎。

  For the new animal drug Gwa103 in Taiwan, the Company has completed the acceptance of field trial cases in July 2024 and submitted an application for a Taiwan drug certificate to the Council of Agriculture, and the applicaiton is currently under review. The overseas market promotion of animal drugs has also begun, and preparations are currently underway for the application to conditional approval from the FDA. Once it is approved, there will be opportunities to obtain preferential conditions, such as accelerated approval and selling drugs while conducting clinical trials. As for advanced countries such as Japan and Australia, the Company has also begun to contact local academic institutions and communicate with local agents. At the same time, through the application for case treatmen, the efficacy of Gwa103 products can be preliminarily verified, laying the foundation for future development in the international market.

六、預期銷售數量及其依據及重要之產銷政策

Expected Sales Volume and the Basis, and Important Production and Marketing Policies

本公司目前僅有 PTS302 治療肺癌產品於中國取得藥證，而現行治療肺癌的物理消融已實施多年，醫生及病患對於既有方式熟悉度高，且醫師基於專業及經驗，需對於臨床資訊及藥品上市後市場反饋有一定瞭解，方得驅使其採用新藥，故本公司 PTS302 產品上市推廣初期，並非以直接取代原有治療方式進行推廣，而係以滿足醫療上未被滿足之需求為切入點，以尚無有效治療方式之患者來進行 PTS302 產品的治療。因此無法準確預估銷售數量，而係依據市場調查後預計進行開發用藥的醫院來進行預估。

Currently, the Company only has PTS302, a lung cancer treatment product, which has obtained the drug certificarte in China. The existing physical ablation for lung cancer has been used for many years. Doctors and patients are more familiar with the existing methods. Based on the Doctor’s expertise and experiences, they need to have a certain understanding of clinical information and market feedback after the drug is launched in the market in order for them to be prompted to adopt new drugs. Therefore, in the initial launch and promotion stage of the Company's PTS302 product, the strategy is not to promote PTS302 as a direct replacement for existing treatment methods, but rather to meet unmet medical needs by using PTS302 product to treat patients who do not yet have had effective treatment methods so far. Therefore, it is impossible to accurately estimate sales volume, but the estimate is made based on the hospitals which are expected to develop and use the drug after the market research.

七、受到外部競爭環境、法規環境及總體經營環境之影響

Influenced by External Competitive Environment, Regulatory Environment and Overall Business Environment

面對新冠疫情、通膨壓力及國際地緣政治紛擾等因素，總體經濟仍存在是否會開始復甦的不確定性，而隨著各國逐漸鬆綁防疫規定，整體經濟環境可望逐漸恢復正常；而這幾年來受到全球藥物相關法規日趨嚴格，使得各國在審查新藥查驗登記上也日趨嚴格，這讓公司面臨很大的挑戰，因此，新的藥證申請進度時程將難以準確預估。

While facing factors such as the Coronavirus pandemic, inflationary pressures, and international geopolitical disturbances, there is still uncertainty concerning whether the overall economy will start to recover. As countries gradually loosen pandemic prevention regulations, the overall economic environment is expected to gradually return to normal; In recent years,

due to the increasingly stringent global drug-related laws and regulations, all countries have also become increasingly strict in the review and registration of new drugs. This has brought great challenges to the Company. Therefore, it will be difficult to accurately estimate the progress of new drug certificate applications.

由於全球癌症病人數日趨增加，治療癌症產品的競爭也非常激烈，然而目前治療中央型氣道嚴重阻塞現有方法為傳統手術治療、物理消融、放射性治療及化療藥物治療等方法，無法完全滿足醫療上的需求。因此，針對癌症腫瘤的精準治療也成為癌症治療市場的開發重點，也為本公司帶來了新的機會，本公司 PTS302 產品已開始上市銷售，期望未來能為公司創造更大的效益。

As the number of cancer patients increases day by day worldwide, the competition for cancer treatment drugs is also fierce, yet the existing methods for treating severe central airway obstruction, including traditional surgical treatment, physical ablation, radiotherapy, and chemotherapy drug treatment, cannot fully meet the medical needs. Therefore, the precision treatment of cancer tumors has also become the development focus in the cancer treatment market, and this has also brought new opportunities for the Company. The Company's PTS302 product has begun to sell in the market, expecting to create greater benefits for the Company in the future.

展望 2025 年，隨著治療肺癌的新藥 PTS302 已經在中國取得第一張藥證，共信-KY 將在中國生產並銷售治療肺癌的新藥，也正在規劃透過新加坡來進軍東南亞市場，並透過其他符合簡易審查資格的國家來洽談授權或合作，以快速擴展 PTS302 產品的銷售布局；而治療惡性肋膜積液的 PTS500，也在台灣完成了恩慈治療的回顧性研究，並規劃多國多中心的臨床試驗；在動物癌症用藥的部分，則已經完成了田間試驗的收案，並正式申請台灣藥證，目前尚在審查中，同時也取得美國 MUMS 資格，並與澳洲代理商簽訂經銷及授權協議來進行國際市場的布局。經營團隊將會戮力以赴，持續為「台灣出發/ 佈局亞洲/ 面向全球」的營運策略打好基礎，並以「微創靶向腫瘤/ 化學消融」的核心技術，為各位股東打造出國際級的生技醫藥公司，並將整體營運的甜美果實與所有股東共享。

Looking forward to 2025, following the fact that the Company has obtained the first drug certificate for the new drug PTS302 for the treatment of lung cancer in China, Gongwin-KY will produce and sell the new drug for the treatment of lung cancer in China. Meanwhile, Gongwin-KY also plans to press ahead into the Southeast Asian market through Singapore. The Company is also negotiating licensing or cooperation with other countries in which we meet the simplified review requirements to quickly expand the sales distrbution of PTS302 products.

PTS500, which treats malignant pleural effusion, has also completed a retrospective study of compassionate treatment in Taiwan and the Company is planning multi-country and multi-center clinical trials. As for the drug for animal cancer treatment, the Company has also completed the acceptance of field trial cases and started the drug certificate application which is currently under review. Furthermore, the Company has also obtained the qualification of MUMS in the United States, and signed a distribution and licensing agreement with the Australian agent to carry out the distribution in the international market. The management team will go all out to continue to lay a solid foundation for the operation strategy of " Starting from Taiwan/Expanding in Asia/Prospering Globally ", and use its core technology of "Minimally Invasive Tumor Targeting / Chemical Ablation" to create a world class biotechnology and pharmaceutical company, and share the sweet fruits produced by its overall operation with all shareholders.

董事長 Lester John Wu
Chairman : Lester John Wu

總經理 林懋元
GM : Morrice Lin

財務長 胡威男
CFO：William Hu

附件二
Annex II

審計委員會審查報告書

董事會造具本公司2024年度營業報告書，合併財務報表及虧損撥補表議案，其中財務報表業經資誠聯合會計師事務所鄧聖偉及顏裕芳會計師查核完竣，並出具查核報告，上述營業報告書、財務報表及虧損撥補表議案經本審計委員會查核，認為尚無不符，爰依台灣證券交易法第十四條之四及台灣公司法第二百一十九條之規定報告如上，敬請　鑒核。

共信醫藥科技控股股份有限公司

審計委員會召集人：

日　期：西 元 2025 年 3 月 13 日

附件三
Annex III

共信醫藥科技控股股份有限公司
Gongwin Biopharm Holdings Co., Ltd.
健全營運計畫書執行情形-2024 年度
Implementation Status of Sound Operation Plan – Year 2024

單位：新台幣仟元
Unit: Thousand NT$

年度 Year	2024 年度		
期間 Period	預算數 Budget	實際數 Actual	差異數 Difference
營業收入 Operating Income	193,051	32,040	(161,011)
國際授權 International Licensing	0	0	0
商品銷售 Sales of Goods	193,051	32,040	(161,011)
營業成本 Operating Costs	(14,488)	(23,360)	(8,872)
營業毛利 Operating Gross Profit	178,563	8,680	(169,883)
毛利率 Gross Margin	92%	27%	106%
營業費用 Operating Expenses			
推銷費用 Marketing Expenses	109,490	36,759	(72,731)
管理費用 Management Expenses	77,719	70,711	(7,008)
研究發展費用 R & D Expenses	180,000	63,267	(116,733)
營業費用合計 Total Operating Expenses	367,209	170,737	(196,472)
營業損益 Operating Prift/Loss	(188,646)	(162,057)	26,589
營業外收入及支出 Non-Operating Income and Expenditures	600	70,201	69,601
本期稅前損益 Current Pre-Tax Profit/Loss	(188,046)	(91,856)	96,190

差異說明 Explanations of differences：

一、營業收入:實際數較預算數減少 161,011 仟元
主要係產品在推廣期剛開始銷售所致。
I. Operating income: The actual number was NT$ 161,011 thousand less than the budget.
This was mainly due to the fact that the product had just started sales during the promotion period.

二、推銷費用：實際數較預算數減少 72,731 仟元
其中 1. 主要係產品尚在推廣期，推銷費用實際發生時間延後所致。
II. Promotional expenses: The actual number was NT$72,731 thousand less than the budget.
Wherein 1. It is mainly due to the fact that the product is still in the promotion period and the actual time of promotion expenses is delayed

三、管理費用：實際數較預算數減少 7,008 仟元
其中 1.主要係實際人員人數較預算減少所致。
III. Management expenses: The actual number was NT$7,008 thousand less than the budget.
Wherein 1. This is mainly due to a reduction in the actual number of personnel compared to budget.

四、研究發展費用：實際數較預算數減少 116,733 元
其中 1.研究發展費用減少，主要係預估各產品研究費用實際發生時間延後所致。
IV. R & D Expenses: The actual number was NT$ 116,733 thousand less than the budget.
Wherein 1. R & D expenses less than the budget, and this is mainly due to the delayed product R & D expenses.

五、營業外收入及支出: 實際數較預算數增加 69,601 仟元
其中 1. 主要係可用資金增加，使利息收入及公司債債息較預算數增加。
V. Non-Operating Income and Expenditures: The actual number was NT$ 69,601 thousand increase than the budget.
Wherein 1. This was mainly due to the increase in available funds, which led to an increase in interest income and corporate bond interest compared with the budget

六、本期稅前損益：實際虧損金額較預算數減少 96,190 仟元，主要係受上述原因影響所致。
VI. Current Pre-Tax Profit/Loss: Actual loss decreased by $96,190 million compared to budget, mainly due to the above reasons

附件四
Annex IV

公司買回股份執行情形 Implementation Status of the Company's Share Repurchase

買回期次 Repurchase Period	第一次 1st time	第二次 2nd Time
買回目的 Purpose of Repurchase	轉讓股份予員工 Transfer to employees	轉讓股份予員工 Transfer to employees
實際買回期間 Actual Repurchase Period	113 年 8 月 30 日 至 113年10月21日 August 30, 2024 to Oct. 21, 2024	113 年 12 月 19 日 至 114年2月17日 Dec.19, 2024 To Feb. 17, 2025
買回區間價格 Repurchase Price Range	100元至180元 NT$ 100-180	100元至163元 NT$ 100-163
已買回股份種類及數量 Type and Number of Shares Repurchased	普通股 905,000股 Ordinary Shares 905,000 shares	普通股 1,985,000股 Ordinary Shares 1,985,000 shares
已買回股份金額 Amount of Shares Already Repurchased	105,395,885元 NT$105,395,885	226,524,316元 NT$226,524,316
已買回數量占預定買回數量之比率(%) The Ratio of the Number of Shares Already Repurchased to the Number of shares Intended to be Repurchased(%)	90.5%	99.3%
已辦理銷除及轉讓之股份數量 Number of Shares already Cancelled and Transferred	0股 0 Shares	0股 0 Shares
累積持有本公司股份數量 Cumulative Number of Company Shares held:	905,000股	2,890,000股
累積持有本公司股份數量占已發行股份總數比率(%) Ratio of Cumulative Number of Company shares held to total Issued Shares (%)	0.71%	2.27%

附件五
Annex V

共信醫藥科技控股股份有限公司

Gongwin Biopharm Holdings Co., Ltd.

買回股份轉讓員工辦法

The Measures for Transfer of Repurchased Shares to Employees

第一條

Article I

本公司為激勵員工及提昇員工向心力，依據證券交易法第 28 條之 2 第 1 項第 1 款及金融監督管理委員會發布之「上市上櫃公司買回本公司股份辦法」等相關規定，訂定本公司買回股份轉讓員工辦法。本公司買回股份轉讓予員工，除依有關法令規定外，悉依本辦法規定辦理。

In order to motivate employees and enhance employee team spirit, the Company has established the Company's Measures for Transfer of Repurchased Shares to Employees in accordance with relevant provisions in Article 28-2, Paragraph 1, Subparagraph 1 of the Securities and Exchange Act and the "Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies" promulgated by the Financial Supervisory Commission and etc. The Company's share repurchase and transfer to employees shall be conducted in accordance with the provisions of these Measures, except as required by relevant laws and regulations.

第二條 轉讓股份之種類、權利內容及權利受限情形

Article II Types of Transferred Shares, Contents of Rights and Circumstances of Restricted Rights

本次轉讓予員工之股份為普通股，其權利義務除有關法令及本辦法另有規定者外， 與其他流通在外普通股相同。

The shares transferred to employees this time are ordinary shares, and their rights and obligations are the same as other outstanding ordinary shares, except as otherwise provided by relevant laws and regulations and these Measures.

第三條 轉讓期間

Article III Transfer Period

本次買回之股份，得依本辦法之規定，自買回股份之日起 5 年（最長不得逾 5 年）內，一次或分次轉讓予員工。逾期未轉讓部份，視為本公司未發行股份，應依法辦理銷除股份變更登記。

The shares repurchased this time may be transferred to employees in one or several installments within 5 years (not exceeding 5 years) from the date of repurchase in accordance with the provisions of these Measures. The portion which is not transferred within the prescribed time limit shall be deemed as unissued shares of the Company and the share registration shall be cancelled in accordance with the law.

第四條 受讓人之資格

Article IV Qualifications of the Transferee

凡於認股基準日仍在職之本公司及直接或間接持有表決權股份超過百分之五十之海內、外子公司之全職員工，得依本辦法第五條所訂認購股數額，享有認購資格。

Any full-time employee, of the Company and any domestic or overseas subsidiary that directly or indirectly holds more than 50% of the voting shares, who are still employed on the subscription base date may be eligible to subscribe to shares in accordance with the number of shares to be subscribed as stipulated in Article 5 of these Measures.

第五條 員工得認購股數

Article 5 The Number of Shares Employees May Subscribe to

本次買回之股份轉讓予員工之分配原則：

The distribution principles for the shares repurchased this time to be transferred to employees are as follows:

員工得認購股數由本公司考量員工服務年資、職務、績效表現、整體貢獻、特殊功績或其它管理上需要之條件，訂定員工得受讓股份之權數，並須兼顧認股基準日時公司持有之買回股份總額及單一員工認購股數之上限等因素，實際認購資格及認購數量由董事會決議。

The number of shares which employees may subscribe to is determined by the Company based on the employee's years of service, position, performance, overall contribution, special achievements or other management requirements. The Company also takes into account the total amount of repurchased shares held by the Company on the subscription base date and the upper limit on the number of shares which a single employee can subscribe to. The actual subscription qualifications and subscription quantity are to be resolved by the Board of Directors.

惟認股人名單具經理人身份者，應先提報薪資報酬委員會審議後送呈董事會決議，非具經理人身份者，應先提報審計委員會審議後呈報董事會決議。

However, if the subscribers are managers, it shall first be submitted to the Remuneration Committee for a review and then submitted to the Board of Directors for a resolution; for those who are not managers, it shall first be submitted to the Audit Committee for a review and then submitted to the Board of Directors for a resolution.

員工於繳款期限屆滿而未認購繳款者，視為棄權，認購不足之餘額，可由董事會於當次認購作業或併至第三條轉讓期間內之後續次別認購作業，另洽其他員工認購，依認股人身分提報審計委員會或薪資報酬委員會審議後呈報董事會決議。

Employees who fail to subscribe or make the payment upon expiration of the payment period shall be deemed to have forfeited their rights. The the Board of Directors may contact other employees to subscribe to the balance of undersubscription in the current subscription operation or in subsequent subscription operations during the transfer period as provided in Article 3. The subscriptions shall be submitted to the Audit Committee or the Remuneration Committee for reviews and then submitted to the Board of Directors for resolutions, according to the subscribers' positions in the company.

第六條 轉讓之程序

Article VI Transfer Procedures

本次買回股份轉讓予員工之作業程序：

The operating procedures for this share repurchase and transfer the repurchased shares to employees are as follows:

一、 依董事會之決議，公告、申報並於執行期限內買回本公司股份。

Announce, report, and repurchase the company's shares within the implementation period in accordance with the resolution of the Board of Directors.

二、 董事會依本辦法訂定及公布員工認股基準日、得認購股數標準、認購繳款期間、權利內容及限制條件等作業事項。

The Board of Directors shall determine and announce, in accordance with these Measures, the operational matters, such as the employee stock subscription base date, the number of shares may be subscribed, the subscription payment period, the rights and restrictions, and etc.

三、統計實際認購繳款股數，辦理股票轉讓過戶登記。

Count the actual number of shares subscribed and paid for, and conduct stock transfer registration.

第七條 約定之每股轉讓價格

Article VII Agreed Transfer Price per Share

本次買回股份轉讓予員工，以實際買回之平均價格為轉讓價格，轉讓價格採無條件進位法計算至新台幣分為止，惟轉讓前，如遇公司已發行之普通股股份增加或減少，得按發行股份增減比率調整之。

The repurchased shares to be transferred to employees shall be calculated at the average price of the actual repurchases. The transfer price will be calculated unconditionally rounded up to the nearest NT$ cent. However, if the Company's issued ordinarty shares increase or decrease before the transfer, the price may be adjusted according to the increase or decrease ratio of issued shares.

轉讓價格調整公式：

Transfer price adjustment formula:

調整後轉讓價格：每股實際平均買回價格×(公司買回股份執行完畢時之普通股股份總數÷公司轉讓買回股份予員工前之普通股股份總數)依據本公司章程規定，以低於實際買回股份之平均價格轉讓予員工，應於轉讓前，提經最近一次股東會有代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上同意，並應於該次股東會召集事由中列舉說明「上市上櫃公司買回本公司股份辦法」第 10 條之 1 規定事項，始得辦理。

Adjusted transfer price: The actual average repurchase price per share × (total number of ordinary shares when the Company completes the share repurchase ÷ total number of ordinary shares before the Company transfers the repurchased shares to employees). According to the provisions of the Company's Articles of Incorporation, transfers to employees shall be at a price lower than the actual average repurchase price. The transfers shall be submitted to the most recent Shareholders' meeting with the attendance of shareholders representing more than half of the total number of issued shares as well as the approval of more than two-thirds of the voting rights of the shareholders present. In addition, the matters stipulated in Article 10-1 of the "Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies" shall be listed and explained in the reasons for convening the Shareholders' meeting, then the transfers can be processed.

第八條 轉讓後之權利義務

Article VIII Rights and Obligations after Transfers

本次買回股份轉讓予員工並辦理過戶登記後，除另有規定者外，餘權利義務與原有股份相同。

After the repurchased shares are transferred to employees and the transfer registration is completed, the remaining rights and obligations are the same as the original shares, unless otherwise stipulated.

第九條 其他有關公司與員工權利義務事項

Article IX Other Matters Concerning the Rights and Obligations of Company and Employees

本次買回股份轉讓予員工，應依法繳納稅捐後，始得辦理過戶作業，惟日後法令有所變動新增者，依其規定辦理。

The shares repurchased and transferred to employees this time shall be subject to tax payment in accordance with the law before the transfer operation may be processed. However, if there are any changes or additions to the laws in the future, they shall be processed in accordance with such regulations.

第十條 其他

Article X Others

本辦法經董事會決議通過後生效，並得報經董事會決議修訂。

These Measures shall come into effect upon approval by the Board of Directors' resolution and may be amended upon approval by the Board of Directors' resolution.

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會計師查核報告

(25)財審報字第 24005065 號

共信醫藥科技控股股份有限公司(Gongwin Biopharm Holdings Company Limited)公鑒：

查核意見

共信醫藥科技控股股份有限公司(Gongwin Biopharm Holdings Company Limited)及子公司（以下簡稱「共信集團」）西元 2024 年及 2023 年 12 月 31 日之合併資產負債表，暨西元 2024 年及 2023 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，足以允當表達共信集團西元 2024 年及 2023 年 12 月 31 日之合併財務狀況，暨西元 2024 年及 2023 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受託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，與共信集團保持超然獨立，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。

資誠聯合會計師事務所 PricewaterhouseCoopers, Taiwan
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關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對共信集團西元 2024 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。

共信集團西元 2024 年度合併財務報表之關鍵查核事項如下：

銀行存款之存在性

事項說明

共信集團西元 2024 年 12 月 31 日現金及約當現金餘額為新台幣 893,468 仟元，占合併總資產之 27%；另，未符合短期並具高度流動性，可隨時轉換成定額現金且價值變動之風險甚小之定期存款(表列「按攤銷後成本衡量之金融資產-流動」)餘額為新台幣 1,029,587 仟元，佔合併總資產之 31%。由於前述資產占合併總資產比重高，故本會計師將銀行存款之存在性列為本年度查核重要事項之一。

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主要查核程序彙列如下：

1. 函證銀行帳戶及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. 取得期末銀行調節表檢查不尋常的調節項目。
4. 抽查鉅額現金收支之交易，確認其交易性質係為營業所需。
5. 確認定期存款之分類係符合合併財務報表附註四(六)或四(九)所述之政策。

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授權合約收入之認列

事項說明

共信集團係從事新藥研發及授權業務為主，因客戶合約中履約義務之辨認及各項合約收入滿足履約條件涉及較多判斷，且對合併財務報告影響重大，故將授權合約收入之認列列為本年度查核重要事項之一。

有關授權合約收入認列之會計政策，請詳合併財務報表附註四(二十六)，授權合約收入認列之會計政策採用之重要判斷，請詳合併財務報表附註五(一)。

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主要查核程序彙列如下：

1. 取得管理階層授權合約收入認列之政策，並確認授權合約收入之認列已經適當覆核及核准。
2. 取得已簽署之授權合約，評估管理階層對於履約義務及收入認列時點之辨認與所簽署合約內容一致。
3. 針對管理階層所辨認之履約義務及收入認列時點，確認符合國際財務報導準則第 15 號「客戶合約之收入」。
4. 針對前述執行結果，確認應認列之收入或合約負債與入帳金額相符。

管理階層與治理單位對合併財務報表之責任

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共信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共信集團或停止營業，或除清算或停業外別無實際可行之其他方案。

共信集團之治理單位（含審計委員會）負有監督財務報導流程之責任。

會計師查核合併財務報表之責任

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，惟其目的非對共信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，以及使共信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共信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。

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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，決定對共信集團西元 2024 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

鄧聖偉

會計師

顏裕芳

金融監督管理委員會
核准簽證文號：金管證審字第 1020013788 號
金管證審字第 1080323093 號

西 元 2 0 2 5 年 3 月 1 3 日

共信醫藥科技控股股份有限公司（Congwin Biopharm Holdings Company Limited）及子公司

合併資產負債表

西元2024年及2023年12月31日

單位：新台幣仟元

	資產	附註	2024年12月31日 金額	%	2023年12月31日 金額	%
	流動資產					
1100	現金及約當現金	六(一)	$ 893,468	27	$ 273,589	18
1110	透過損益按公允價值衡量之金融資產－流動	六(二)(十八)	466,785	14	-	-
1136	按攤銷後成本衡量之金融資產－流動	六(三)及八	1,029,587	31	807,059	53
1170	應收帳款淨額	六(四)	14,172	-	10,580	1
1200	其他應收款		12,182	-	4,470	-
1220	本期所得稅資產		125	-	46	-
130X	存貨	六(六)	3,586	-	11,927	1
1410	預付款項		12,894	-	11,361	1
1479	其他流動資產－其他		22	-	24	-
11XX	**流動資產合計**		2,432,821	72	1,119,056	74
	非流動資產					
1517	透過其他綜合損益按公允價值衡量之金融資產－非流動	六(五)(十八)	497,806	15	156,606	10
1600	不動產、廠房及設備	六(七)及八	315,656	9	116,187	8
1755	使用權資產	六(八)	15,235	-	2,137	-
1760	投資性不動產淨額	六(九)及八	119,317	4	119,938	8
1780	無形資產		371	-	192	-
1920	存出保證金		980	-	1,232	-
15XX	**非流動資產合計**		949,365	28	396,292	26
1XXX	**資產總計**		$ 3,382,186	100	$ 1,515,348	100

（續次頁）

共信醫藥科技控股股份有限公司（Congwin Biopharm Holdings Company Limited）及子公司

合併資產負債表

西元2024年及2023年12月31日

單位：新台幣仟元

	負債及權益	附註	2024年12月31日 金額	%	2023年12月31日 金額	%
	流動負債					
2100	短期借款	六(十)	$ 110,629	3	$ 75,023	5
2170	應付帳款		207	-	287	-
2200	其他應付款	六(十一)	51,166	2	32,852	2
2220	其他應付款項－關係人	七(三)	972	-	689	-
2230	本期所得稅負債		15,703	-	15,125	1
2280	租賃負債－流動		3,213	-	2,118	-
2300	其他流動負債		270	-	265	-
21XX	**流動負債合計**		182,160	5	126,359	8
	非流動負債					
2527	合約負債－非流動	六(十七)	40,521	1	39,565	3
2580	租賃負債－非流動		12,906	1	29	-
2630	長期遞延收入	六(十九)	4,493	-	5,516	-
2645	存入保證金		41,756	1	32,062	2
25XX	**非流動負債合計**		99,676	3	77,172	5
2XXX	**負債總計**		281,836	8	203,531	13
	權益					
	歸屬於母公司業主之權益					
	股本	六(十四)				
3110	普通股股本		1,275,061	38	1,133,361	75
	資本公積	六(十五)				
3200	資本公積		3,499,715	103	1,644,173	108
	待彌補虧損	六(十六)				
3350	待彌補虧損		(1,528,755)	(45)	(1,440,689)	(95)
	其他權益					
3400	其他權益		27,142	1	(21,352)	(1)
3500	庫藏股票	六(十四)	(166,609)	(5)	-	-
31XX	**歸屬於母公司業主之權益合計**		3,106,554	92	1,315,493	87
36XX	**非控制權益**		(6,204)	-	(3,676)	-
3XXX	**權益總計**		3,100,350	92	1,311,817	87
	重大或有負債及未認列之合約承諾	九				
3X2X	**負債及權益總計**		$ 3,382,186	100	$ 1,515,348	100

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：吳崇漢 Lester John Wu　　經理人：林懋元　　會計主管：胡威男

共信醫藥科技控股股份有限公司（Congwin Biopharm Holdings Company Limited）及子公司

合併綜合損益表

西元2024年及2023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	2024年度 金額	%	2023年度 金額	%
4000	營業收入	六(十七)	$ 32,040	100	$ 18,915	100
5000	營業成本	六(六)及七(三)	(23,360)	(73)	(7,715)	(41)
5900	營業毛利		8,680	27	11,200	59
	營業費用	六(七)(八)(十二)(十三)(二十二)、七(三)				
6100	推銷費用		(36,759)	(115)	(30,248)	(160)
6200	管理費用		(64,801)	(202)	(61,629)	(326)
6300	研究發展費用		(63,267)	(198)	(52,649)	(278)
6450	預期信用減損損失	十二(二)	(5,910)	(18)	-	-
6000	營業費用合計		(170,737)	(533)	(144,526)	(764)
6900	營業損失		(162,057)	(506)	(133,326)	(705)
	營業外收入及支出					
7100	利息收入	六(三)(五)(十八)	64,619	202	41,608	220
7010	其他收入	六(十九)	4,095	13	2,973	16
7020	其他利益及損失	六(二)(二十)	5,789	18	(5,241)	(28)
7050	財務成本	六(八)(二十一)	(4,302)	(14)	(7,189)	(38)
7000	營業外收入及支出合計		70,201	219	32,151	170
7900	**稅前淨損**		(91,856)	(287)	(101,175)	(535)
7950	所得稅費用	六(二十三)	(131)	-	-	-
8200	**本期淨損**		($ 91,987)	(287)	($ 101,175)	(535)
	其他綜合損益					
	不重分類至損益之項目					
8316	透過其他綜合損益按公允價值衡量之權益工具投資未實現評價損益	六(五)	$ 58	-	$ 369	2
8341	國外營運機構財務報表換算之兌換差額		54,255	169	(544)	(3)
8310	不重分類至損益之項目總額		54,313	169	(175)	(1)
	後續可能重分類至損益之項目					
8361	國外營運機構財務報表換算之兌換差額		27,810	87	1,107	6
8367	透過其他綜合損益按公允價值衡量之債務工具投資未實現評價損益淨額	六(五)	(33,577)	(105)	2,700	14
8360	後續可能重分類至損益之項目總額		(5,767)	(18)	3,807	20
8300	**其他綜合損益(淨額)**		$ 48,546	151	$ 3,632	19
8500	**本期綜合損益總額**		($ 43,441)	(136)	($ 97,543)	(516)
	淨利（損）歸屬於：					
8610	母公司業主		($ 82,548)	(258)	($ 92,037)	(487)
8620	非控制權益		(9,439)	(29)	(9,138)	(48)
			($ 91,987)	(287)	($ 101,175)	(535)
	綜合損益總額歸屬於：					
8710	母公司業主		($ 34,054)	(107)	($ 88,617)	(469)
8720	非控制權益		(9,387)	(29)	(8,926)	(47)
			($ 43,441)	(136)	($ 97,543)	(516)
	每股虧損	六(二十四)				
9750	基本每股虧損		($ 0.68)		($ 0.81)	

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：吳崇漢 Lester John Wu　　經理人：林懋元　　會計主管：胡威男

共信醫藥科技控股股份有限公司(Gongxin BioPharm Holdings Company Limited)及子公司

合併權益變動表

西元2024年及2023年1月1日至12月31日

單位：新台幣仟元

	附註	歸屬於母公司業主之權益												
		資本公積						其他權益						
		普通股股本	發行溢價	認列對子公司所有權益變動數	資本公積－受贈資產	員工認股權	待彌補虧損	透過其他綜合損益按公允價值衡量之金融資產未實現評價損益	國外營運機構財務報表換算之兌換差額	庫藏股票	總計	非控制權益	權益總額
2023年													
2023年1月1日餘額		$ 1,130,881	$ 1,628,614	$ 1,341	$ -	$ 4,390	($ 1,348,652)	($ 3,931)	($ 20,841)	$ -	$ 1,391,802	($ 18,577)	$ 1,373,225
本期稅後淨損		-	-	-	-	-	(92,037)	-	-	-	(92,037)	(9,138)	(101,175)
本期其他綜合損益		-	-	-	-	-	-	3,069	351	-	3,420	212	3,632
本期綜合損益總額		-	-	-	-	-	(92,037)	3,069	351	-	(88,617)	(8,926)	(97,543)
非控制權益變動-子公司現金增資	四(三)	-	-	-	-	-	-	-	-	-	-	23,827	23,827
執行員工認股權	六(十三)(十四)	2,480	13,138	-	-	(3,665)	-	-	-	-	11,953	-	11,953
員工認股權失效		-	725	-	-	(725)	-	-	-	-	-	-	-
行使歸入權		-	-	-	355	-	-	-	-	-	355	-	355
2023年12月31日餘額		$ 1,133,361	$ 1,642,477	$ 1,341	$ 355	$ -	($ 1,440,689)	($ 862)	($ 20,490)	$ -	$ 1,315,493	($ 3,676)	$ 1,311,817
2024年													
2024年1月1日餘額		$ 1,133,361	$ 1,642,477	$ 1,341	$ 355	$ -	($ 1,440,689)	($ 862)	($ 20,490)	$ -	$ 1,315,493	($ 3,676)	$ 1,311,817
本期稅後淨損		-	-	-	-	-	(82,548)	-	-	-	(82,548)	(9,439)	(91,987)
本期其他綜合損益		-	-	-	-	-	-	(33,519)	82,013	-	48,494	52	48,546
本期綜合損益總額		-	-	-	-	-	(82,548)	(33,519)	82,013	-	(34,054)	(9,387)	(43,441)
非控制權益變動-子公司現金增資	四(三)及六(二十五)	-	-	(1,341)	-	-	(5,518)	-	-	-	(6,859)	6,859	-
員工認股權酬勞成本	六(十三)	-	-	-	-	9,361	-	-	-	-	9,361	-	9,361
執行員工認股權	六(十三)	-	9,361	-	-	(9,361)	-	-	-	-	-	-	-
現金增資	六(十四)	141,700	1,847,522	-	-	-	-	-	-	-	1,989,222	-	1,989,222
庫藏股買回	六(十四)	-	-	-	-	-	-	-	-	(166,609)	(166,609)	-	(166,609)
2024年12月31日餘額		$ 1,275,061	$ 3,499,360	$ -	$ 355	$ -	($ 1,528,755)	($ 34,381)	$ 61,523	($ 166,609)	$ 3,106,554	($ 6,204)	$ 3,100,350

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：吳崇漢 Lester John Wu

經理人：林懋元

會計主管：胡威男

共信醫藥科技控股股份有限公司（Gongwin Biopharm Holdings Company Limited）及子公司

合併現金流量表

西元2024年及2023年1月1日至12月31日

單位：新台幣仟元

	附註	2024年1月1日至12月31日	2023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		($ 91,856)	($ 101,175)
調整項目			
收益費損項目			
預期信用減損損失	十二(二)	5,910	-
折舊費用	六(二十二)	11,517	13,298
攤銷費用	六(二十二)	69	29
利息費用	六(二十一)	4,302	7,189
利息收入	六(十八)	(64,619)	(41,608)
員工認股權酬勞成本	六(十三)	9,361	-
政府補助收入	六(十九)	(1,226)	(575)
透過損益按公允價值衡量之金融資產利益	六(二十)	(11,105)	-
處分不動產、廠房及設備損失	六(二十)	3	-
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		(9,077)	(10,580)
存貨		8,341	(11,716)
預付款項		(1,533)	-
其他流動資產		16	(59)
與營業活動相關之負債之淨變動			
應付帳款		(80)	287
其他應付款		(1,460)	(3,145)
其他應付款項－關係人		283	689
合約負債-非流動		-	2,600
其他流動負債		5	-
營運產生之現金流出		(141,149)	(144,766)
支付之利息		(4,295)	(7,189)
收取之利息		58,115	41,202
支付之所得稅		(79)	(43)
營業活動之淨現金流出		(87,408)	(110,796)
投資活動之現金流量			
取得透過損益按公允價值衡量之金融資產		(657,800)	-
處分透過損益按公允價值衡量之金融資產		196,073	-
取得按攤銷後成本衡量之金融資產		(1,842,968)	(668,892)
處分按攤銷後成本衡量之金融資產		1,668,324	511,241
取得不動產、廠房及設備	六(七)	(205,888)	(906)
取得無形資產		(241)	(224)
取得透過其他綜合損益按公允價值衡量之金融資產-非流動			
價款		(356,269)	(122,188)
存出保證金增加		(1,138)	-
存出保證金減少		1,450	-
投資活動之淨現金流出		(1,198,457)	(280,969)
籌資活動之現金流量			
短期借款增加	六(二十七)	270,040	119,164
短期借款減少	六(二十七)	(237,449)	(181,510)
租賃本金償還	六(二十七)	(2,692)	(5,043)
現金增資	六(十四)	1,989,222	-
執行員工認股權		-	11,953
存入保證金增加		29,013	26,868
存入保證金減少		(19,859)	(7,715)
行使歸入權		-	355
買回庫藏股	六(二十六)	(146,842)	-
非控制權益變動-子公司現金增資	四(三)	-	23,827
籌資活動之淨現金流入(流出)		1,881,433	(12,101)
匯率變動對現金及約當現金之影響		24,311	5,942
本期現金及約當現金增加(減少)數		619,879	(397,924)
期初現金及約當現金餘額		273,589	671,513
期末現金及約當現金餘額		$ 893,468	$ 273,589

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：吳崇漢 Lester John Wu　　經理人：林懋元　　會計主管：胡威男

附件七
Annex
VII

共信醫藥科技控股股份有限公司
Gongwin Biopharm Holdings Company Limited
二〇二四年虧損撥補表
2024 Annual Deficit Compensation Table

單位：新臺幣仟元
Unit: Thousand NT$

項　　目 Items	金　額 Amount		備　　註 Remarks
	小計 Subtotal	合計 Total	
期初餘額 Opening Balance		(1,440,689)	
本年度稅後淨損 Net Loss after tax this year	(82,548)		
非控制權益變動 -子公司現金增資 Changes in non-controlling interests -Cash capital increase of subsidiaries	(5,518)		
可供分配盈餘 Distributable surplus		(1,528,755)	
期末待彌補虧損 Deficit to be compensated at end of period		(1,528,755)	

董事長：吳崇漢
Lester John Wu

經理人：林懋元

會計主管：胡威男

附件八
Annex
VIII

共信醫藥科技控股股份有限公司

Gongwin Biopharm Holdings Co. Ltd.

章程修正對照表

Partial Article Amendment Comparison Table of Regulations Governing the Acquisition and Disposal of Assets

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文草案	Explanations 修正理由
第 37 條	During the Relevant Period, the Company shall prepare a manual for each general meeting, and such manual and relevant materials shall be published on the website designated by the Commission and the Emerging Market, the TPEx or the TWSE (where applicable) twenty-one (21) days prior to the scheduled date of the relevant annual general meeting and fifteen (15) days prior to the scheduled date of the relevant extraordinary general meeting pursuant to the Applicable Listing Rules. However, in the event the Company's total paid-in capital as of the close of the most recent financial year reaches NT$**10 billion** or more, or when the aggregate number of Shares held by the foreign investors and Mainland Chinese investors	During the Relevant Period, the Company shall prepare a manual for each general meeting, and such manual and relevant materials shall be published on the website designated by the Commission and the Emerging Market, the TPEx or the TWSE (where applicable) twenty-one (21) days prior to the scheduled date of the relevant annual general meeting and fifteen (15) days prior to the scheduled date of the relevant extraordinary general meeting pursuant to the Applicable Listing Rules. However, in the event the Company's total paid-in capital as of the close of the most recent financial year reaches NT$**2 billion** or more, or when the aggregate number of Shares held by the foreign investors and Mainland Chinese investors	為配合財團法人證券櫃檯買賣中心於2024年5月13日以證櫃審字第11300607121號公告修正「外國發行人註冊地國股東權益保護事項檢查表」（下簡稱「股東權益保護事項檢查表」），修訂第37條之規定。

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文草案	Explanations 修正理由
	reached thirty percent (30%) or more as recorded in the Register at the time of holding of the general meeting in the most recent financial year, the Company shall upload the electronic files of the abovementioned manual and relevant materials thirty (30) days prior to the scheduled date of the relevant annual general meeting. 於掛牌期間，本公司召開股東會應編製股東會議事手冊，並應依上市（櫃）規範之規定，於股東常會開會前二十一日或股東臨時會開會前十五日，將議事手冊及其他會議相關資料公告於金管會、興櫃市場、櫃買中心或證交所（如適用）指定之網站上。但本公司於最近會計年度終了當日實收資本額達新台幣 **100 億**元以上或最近會計年度召開股東常會時股東名簿記載之僑外投資人及大陸地區投資人持股比率合計達百分之三十以上者，應於股東常會開會三十日前完成前開電子檔案之傳送。	reached thirty percent (30%) or more as recorded in the Register at the time of holding of the general meeting in the most recent financial year, the Company shall upload the electronic files of the abovementioned manual and relevant materials thirty (30) days prior to the scheduled date of the relevant annual general meeting. 於掛牌期間，本公司召開股東會應編製股東會議事手冊，並應依上市（櫃）規範之規定，於股東常會開會前二十一日或股東臨時會開會前十五日，將議事手冊及其他會議相關資料公告於金管會、興櫃市場、櫃買中心或證交所（如適用）指定之網站上。但本公司於最近會計年度終了當日實收資本額達新台幣 **20 億**元以上或最近會計年度召開股東常會時股東名簿記載之僑外投資人及大陸地區投資人持股比率合計達百分之三十以上者，應於股東常會開會三十日前完成前開電子檔案之傳送。	
第 77 條	(1) During the Relevant Period, the number of Independent Directors of the Company shall not be less than three (3) or **one-fifth** of the total number of Directors at any time, whichever is greater. Two	(1) During the Relevant Period, the number of Independent Directors of the Company shall not be less than three (3) or **one-third** of the total number of Directors at any time, whichever is greater. Two	參照財團法人中華民國證券櫃檯買賣中心外國有價證券櫃檯買賣審查準則第 9 條，明確訂定本公司設置獨立董事人數不得少於董事席次三分之一。

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文草案	Explanations 修正理由
	(2) of the Independent Directors shall have resident status of the R.O.C. (such resident status being registered with local government authorities) PROVIDED HOWEVER that when the Company is a TWSE/TPEx listed company (other than a company listed on the Emerging Market), the number of Independent Directors of the Company shall not be less than four (4) when the Chairman is also the general manager or holds an office equivalent to the general manager or when a spousal relationship or a familial relationship within the first degree of kinship as defined under the Civil Code of Taiwan exists between the Chairman and the general manager of the Company or between the Chairman and an officer equivalent to the general manager of the Company. (1) 於掛牌期間，本公司獨立董事席次不得少於三席且不得少於董事席次**五分之一**，其中至少二人必須在中華民國設有戶籍。但本公司於證交	(2) of the Independent Directors shall have resident status of the R.O.C. (such resident status being registered with local government authorities) PROVIDED HOWEVER that when the Company is a TWSE/TPEx listed company (other than a company listed on the Emerging Market), the number of Independent Directors of the Company shall not be less than four (4) when the Chairman is also the general manager or holds an office equivalent to the general manager or when a spousal relationship or a familial relationship within the first degree of kinship as defined under the Civil Code of Taiwan exists between the Chairman and the general manager of the Company or between the Chairman and an officer equivalent to the general manager of the Company. (1) 於掛牌期間，本公司獨立董事席次不得少於三席且不得少於董事席次**三分之一**，其中至少二人必須在中華民國設有戶籍。但本公司於證交	

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文草案	Explanations 修正理由
	所/櫃買中心上市（櫃）時，董事長與總經理或相當職務者為同一人或互為配偶或依中華民國民法定義之一親等親屬者，本公司獨立董事席次不得少於四席。	所/櫃買中心上市（櫃）時，董事長與總經理或相當職務者為同一人或互為配偶或依中華民國民法定義之一親等親屬者，本公司獨立董事席次不得少於四席。	
第 86 條	Subject to the Law, one or more Members holding one percent (1%) or more of the total number of the issued Shares continuously for a period of more than six months may request in writing **any Independent Director of** the audit committee to file, on behalf of the Company, an action against a Director who has, in the course of performing his/her duties, committed any act resulting in damage to the Company or in violation of the Law, the Applicable Listing Rules or these Articles, with a competent court, including the Taiwan Taipei District Court of the R.O.C. In case the **Independent Director** fails to file such action within thirty (30) days after receipt of such request, to the extent permitted under the laws of the Cayman Islands, the Members making such request may file the action for the Company. 除開曼法令另有規定外，繼	Subject to the Law, one or more Members holding one percent (1%) or more of the total number of the issued Shares continuously for a period of more than six months may request in writing the audit committee to file, on behalf of the Company, an action against a Director who has, in the course of performing his/her duties, committed any act resulting in damage to the Company or in violation of the Law, the Applicable Listing Rules or these Articles, with a competent court, including the Taiwan Taipei District Court of the R.O.C. In case the **audit committee** fails to file such action within thirty (30) days after receipt of such request, to the extent permitted under the laws of the Cayman Islands, the Members making such request may file the action for the Company. 除開曼法令另有規定外，繼續六個月以上持有已發行股	為配合股東權益保護事項檢查表之要求，修訂第 86 條之規定。

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文草案	Explanations 修正理由
	續六個月以上持有已發行股份總數百分之一以上之股東，得以書面請求審計委員會**之任一獨立董事**為本公司，向有管轄權之法院（包括臺灣臺北地方法院），對執行職務損害本公司或違反開曼法令、上市（櫃）規範或本章程之董事提起訴訟。**該獨立董事**自收受前述請求日起三十日內不提起訴訟時，於開曼法令允許之範圍內，該請求之股東得為本公司提起訴訟。	份總數百分之一以上之股東，得以書面請求審計委員會為本公司，向有管轄權之法院（包括臺灣臺北地方法院），對執行職務損害本公司或違反開曼法令、上市（櫃）規範或本章程之董事提起訴訟。**審計委員會**自收受前述請求日起三十日內不提起訴訟時，於開曼法令允許之範圍內，該請求之股東得為本公司提起訴訟。	

*本公司修訂後之組織備忘錄及章程應以英文版本為準；如僅為公司組織備忘錄及章程之勘誤、所援引之英屬開曼群島法令版本調整、編碼更正而不涉及實質內容變動，或僅為中譯文之文字調整，不予臚列。