

Medeon Biodesign, Inc.

Notice of 2026 Annual Shareholders' Meeting

The 2026 Annual Shareholders' Meeting (the "Meeting") of Medeon Biodesign, Inc. (the "Company") will be convened at 10:00 AM, June 25, 2026 (Thursday) at the conference room with an address of 11F, No. 97, Sec. 2, Dunhua S. Rd., Da'an 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 conference room.

I. The agenda for the Meeting is as follows:

1. Items for Reporting

- (1) To Report the Company's 2025 Business Report
- (2) To Report Audit Committee's Review Report on the 2025 Financial Statements
- (3) To Report the Implementation Status of the Private Placement
- (4) To Report the Directors' Remuneration for the year 2025
- (5) To Report the Implementation Status of the 2025 Cash Capital Increase Plan for Strengthening Operations

2. Items for Ratification

- (1) To ratify the Company's 2025 Business Report, Financial Statements
- (2) To ratify the Company's 2025 Proposal for Deficit Offset

3. Items for Discussion

- (1) Proposal of the Private Placement to Issue Additional Common Shares
- (2) Amendment to the "Procedures for Acquisition or Disposal of Assets"
- (3) To Release Directors or their Representatives from Non-competition Restrictions

4. Extraordinary Motions

II. Pursuant to Article 172 of the Company Act, essential contents shall be posted on the Market Observation Post System at <http://mops.twse.com.tw>. Please select "Single Company"/ "Electronic Books"/ "Annual Reports and Shareholders' Meetings", enter the Company code or abbreviation and the year to search for Reference Information for Shareholders' Meeting Proposals or Meeting Agenda and Supplemental Meeting Information.

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

IV. Pursuant to Article 165 of the Company Act, the Company hereby closes the share transfer registration from April 27, 2026 to June 25, 2026.

- V. 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.
- VI. 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 25, 2026. Shareholders could visit SFI's website (<https://free.sfi.org.tw>) for further relevant information.
- VII. The proxy tallying and verification institution for the Meeting is the Transfer Agency Department of Capital Securities Corporation.
- VIII. Shareholders may exercise the voting rights by way of electronic transmission during the period from May 26, 2026 to June 22, 2026. Please log in the "eVoting" (<https://stockservices.tdcc.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 common shares for one or three or five (alternative) 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.
- B. The average of the closing prices of the common 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 common shares issued in the private placement shall be set at a level not less than 80% of the reference price. The pricing methodology complies with applicable laws and regulations and is considered reasonable. 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 circumstances of future negotiations with specific investors and the prevailing market conditions on the pricing date.

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

According to Article 43-6 of the Securities and Exchange Act, and Order of the Financial Supervisory Commission Official Letter, Chin-Kuan-Cheng-Fa-Tzu No. 1120383220, dated September 12, 2023, and the Directions for Public Companies Conducting Private Placement of Securities, only the following parties are qualified as specific investors of the private placement:

A. Insiders of the Company

The reason is that insiders know the operation of the Company very well and can directly or indirectly contribute to the operation of the Company. Therefore, the proposed places may include the insiders. The list of these insiders is shown below:

Item	Name of Placee	Relation with the Company
1	Medeon, Inc. (USA)	Institutional Director of the Company
2	Center Laboratories, Inc.	Institutional Director of the Company
3	Yue The Jang	Representative of Medeon, Inc. of the USA, an Institutional Director of the Company. Chairman and CEO of the Company
4	Jung Chin Lin	Representative of Center Laboratories, Inc., an Institutional Director of the Company.
5	Chih Hsiung Wu	Representative of Center Laboratories, Inc., an Institutional Director of the Company.
6	Chi Hang Yang	Independent Director of the Company
7	Chia Ying Ma	Independent Director of the Company
8	Jien Wei Yeh	Independent Director of the Company
9	Feng Shyang Yang	Independent Director of the Company
10	Albert Weng	Manager of the Company
11	Greta Chang	Manager of the Company
12	Jenny Chen	Manager of the Company
13	Pei Chen	Manager of the Company
14	Javin Wang	Accounting Officer of the Company

Disclose the following if the placee is a juridical person.

Institutional investor	Names of the top 10 shareholders and proportion of shareholding	Relation with the Company
Medeon, Inc. (USA)	Yue Teh Jang (100%)	The Chairman of this company is the Chairman and CEO of the Company.
Center Laboratories, Inc.	Li Rong Technology Co., Ltd. (9.13%)	The Chairman of this company is the spouse of the representative of the Company's corporate director.
	Royal Food Co., Ltd. (5.73%)	The Chairman of this company is the representative of the Company's corporate director.
	Jason Technology Co., Ltd. (3.51%)	The Chairman of this company is the spouse of the representative of the Company's corporate director.
	Yuanta Commercial Bank in Custody for Mining	None

Institutional investor	Names of the top 10 shareholders and proportion of shareholding	Relation with the Company
	Investment Fund of GL Capital Group (2.71%)	
	Farglory Life Insurance Inc. (1.48%)	None
	You De Investment Consulting Co., Ltd. (1.10%)	The Chairman of the Company also serves as the Chairman of the Company's corporate director.
	Vanguard Star Funds, Custody Account at the Business Department of Standard Chartered International Commercial Bank (1.04%)	None
	Mumози Inc. (1.00%)	None
	Vanguard Emerging Markets Stock Index Fund, a Series of Vanguard International Equity Index Funds (0.94%)	None
	Yong Lian Co., Ltd. (0.91%)	None

B. Places may include strategic investors: It is necessary to bring in strategic investors that could contribute to the development of the Company in the future, improvement of financial structure, and upgrade the profitability of 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.

The Company has not yet pinpointed specific investors for investment. We request the Shareholders' Meeting to authorize the Board with full power of attorney to search for the places.

(3) Reasons necessitating the private placement.

A. Reason for not referring to public offering: Considering the timing, convenience and cost of issuance, private placement of securities can be accomplished quickly and easily. In addition, securities invested through private placement cannot be transferred in a period of 3 years after issuing. This helps to assure the long-term stable relation between the investors and the Company. As such, offering securities through private placement is adopted.

B. Amount of private placement: Within the limit of 35,000,000 shares of common shares, 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 Company'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 issued shares of the Company is 96,944,893 shares. After adding 35,000,000 shares to the proposed private placement, the issued shares will be increased to 131,944,893 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 26.53%. If all the private placement shares were not placed by insiders of the Company, 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 6 for the Securities Underwriter's Assessment of the Necessity and Reasonability of a Private Placement of Common Shares (Pages 50 - 59 of this handbook).
 5. Rights and obligations under the private placement of common shares.
In principle, the rights and obligations of the common shares in the private placement are the same as those of the Company's existing 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. Three years after 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, except for the pricing percentage of the private placement. In the future, if there are any 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 <https://www.medeonbiodesign.com/>

Exhibit 2:**Medeon Biodesign, Inc.****Securities Underwriters' Assessment of the Necessity and Reasonability of a Private Placement of Common Shares in 2026**

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 offer securities through private placement 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 February 26, 2026, and to be discussed at the shareholders' meeting on June 25, 2026. It is proposed to authorize the board of directors by the shareholders' meeting to issue up to 35,000,000 shares in private placement through no more than 3 tranches within one year from the date of resolution of the Shareholders' Meeting.

According to Article 4-3 of the "Directions for Public Companies Conducting Private Placements of Securities", "If there has been, is, or will be a 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

Medeon Biodesign, Inc. has specialized in the design and development of high-value Class II and Class III advanced medical devices since its inception. The Company's product development is primarily focused on minimally invasive surgery, with current R&D efforts focused on advanced cardiovascular minimally invasive procedures, urology, laparoscopic surgery, and orthopedics. The Company's operations are currently organized into two main business segments. In addition to continuously developing innovative medical devices, the Company has also expanded into the advanced medical device Contract Development and Manufacturing Organization (CDMO) business. Through its subsidiary, Medeologix, Inc., the Company has continued to pursue acquisitions and integration initiatives to acquire key design and manufacturing technologies, thereby providing a one-stop-shop service platform from product development to mass production for global innovative medical device companies.

In the aspect of design and development in advanced medical devices, Medeon Biodesign, Inc. successfully divested its self-developed product, Cross-Seal™—a large-bore vascular closure system— through an asset purchase arrangement to the global medical device leader Terumo

Corporation for a total amount of US\$50 million. This achievement has established an innovative business model for Taiwan's advanced medical device industry, and it demonstrates that the Company has developed comprehensive capabilities across project selection, clinical trials, international regulatory affairs, manufacturing, and global commercial negotiations, serving as a benchmark for successful commercialization in Taiwan's advanced medical device sector. Meanwhile, building on its previous successful licensing experience in advanced medical devices, the Company's currently under-development minimally invasive prostate treatment device has formally submitted a U.S. FDA 510(k) application in November 2025, and is expected to proceed with commercialization planning in 2026, with the aim of enhancing the probability and value of future licensing opportunities.

In the advanced medical device CDMO business, the Company, through its subsidiary Medeologix, Inc., has actively expanded its business in the CDMO sector. The Company aims to provide innovative companies and global medical device manufacturers with one-stop-shop integrated services covering the full value chain from medical device component development to mass production. By leveraging a professional management model, the Company works closely with customers to coordinate and address various issues arising during the collaboration process, thereby enhancing customer trust and long-term relationships, and securing long-term, stable, and high-volume orders upon product commercialization. This not only provides the Company with a steady and sustainable growth in operating revenue and profitability, but also facilitates the acceleration of upstream and downstream industry integration. In addition, the Company has established a comprehensive supply chain system featuring the model of "taking orders from the U.S., conducting pilot production locally, and carrying out mass production in Taiwan," thereby providing one-stop-shop services from development to mass production for both innovative medical device startups and global medical device companies.

In summary, the Company was originally an R&D-focused company specializing in the design and development of advanced medical devices, committed to accelerating the innovation process to address unmet clinical needs. Through clinical trials and regulatory approval processes, the Company has enhanced the value of its products while actively seeking licensing opportunities with leading international companies. Recently, the Company has actively expanded into the advanced medical device CDMO business. By consolidating its core capabilities, it has focused on the development and manufacturing of components and assemblies for advanced innovative medical devices, raising the entry barriers and creating market differentiation. Through vertical integration, the Company now operates under a dual business model, offering both R&D licensing and one-stop-shop CDMO services for advanced medical devices.

2. Contents of the Private Placement Project

As stated in the draft meeting agenda of the Board for the session of February 26, 2026, the Company

plans to offer up to 35,000,000 shares through private placement for raising capital with common shares in consideration of bolstering its pool of working capital, speeding up the development of products, investing in subsidiaries and medical industry, and developing the strategic objectives of the Company. The new shares will be issued within 1 year from the date of the resolution of the Shareholders' Meeting in no more than 3 tranches. The price for the offering of securities through private placement for this instance will be set with reference to the simple arithmetic mean of the average closing prices on the 1st, or 3rd, or 5th (alternative) business days before 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. Or, with reference to the simple arithmetic mean of the average closing prices of the common shares in the period of 30 business days before 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. The higher of the two calculated prices above will be taken as the reference price. The actual issue price shall be set at a level not less than 80% of the reference price.

3. Assessment of placees and significant change in managerial control

- (1) Review of significant changes 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.

Medeon plans to deliberate on the private placement proposal at the board meeting scheduled for February 26, 2026. A review was therefore conducted to examine whether any significant changes in managerial control occurred during the one-year period prior to the issuance of the board meeting notice (from February 14, 2025 to February 13, 2026).

It was found that there were no changes in the composition of the Board of Directors during the aforementioned period. Accordingly, there were no circumstances constituting a significant change in managerial control under Article 4-3 of the "Directions for Public Companies Conducting Private Placements of Securities," which stipulates that a securities underwriter shall be engaged if such change occurs within one year prior to the board resolution on the private placement.

- (2) Whether the introduction of strategic investors in the private placement has resulted in a significant change in managerial control

The number of issued shares of the Company is 96,944,893 shares. After adding 35,000,000 shares to the proposed private placement, the total number of issued shares will be increased to 131,944,893 shares on the basis of the full issuance. The proportion of the private placement shares to the post-private-placement share capital is estimated to be 26.53%. The timing of issuing shares through private placement for this instance will fall after the shareholders' meeting scheduled to be held on June 25 2026. The placees for this issuance have not yet been identified. Whether the strategic investors attracted through private placement will acquire a certain number of seats on the Board of Directors and participate in the management of the Company, thereby resulting in a significant change in managerial control, remains uncertain. For this reason, the

Company consults the underwriter for private placement of securities to provide an assessment on the necessity and the reasonability of private placement for this instance and express its opinion in accordance with the “Directions for Public Companies Conducting Private Placements of Securities”.

(3) Assessment of the feasibility and necessity of selecting placees

A. Selecting placees

As stated in the draft meeting agenda of the Board of the Company dated February 26, 2026, the selection of placees in the private placement project will be based on Article 43-6 of the Securities and Exchange Act, and the Order of the Financial Supervisory Commission Official Letter Chin-Kuan-Cheng-Fa-Tzu No. 1120383220 dated September 12, 2023, and the “Directions for Public Companies Conducting Private Placements of Securities”. The Company has not yet targeted particular investors for this private placement. Prospective investors could be insiders or strategic investors. If strategic investors were considered for selection, the direct or indirect contribution of the investors to the Company will be the primary concern. Through the injection of capital through private placement, the Company can take advantage of the expertise of the investors to assist the Company in business expansion, enhance operating performance, and achieve the goal of sustainable development.

B. Assessment of the feasibility and necessity of selecting placees

The Company and its subsidiaries have successfully developed the dual-track business model of medical devices research, licensing development and CDMO business. Considering the opportunity for transformation in the medical devices industry and the proper balance of resources to support the Company’s future development, the Company expects to invite strategic investors serving as direct or indirect input to the operation of the Company in addition to insiders. The Company also hopes that the capital, technological know-how and knowledge from placees could assist the Company in accelerating the development of innovative medical devices, accessing core technology and customer relationships necessary for the CDMO operations. As such, the private placement of securities for this instance is expected to strengthen the Company’s operating fundamentals and enhance overall shareholders’ equity. Accordingly, the selection of prospective placees for this private placement is considered feasible and necessary.

4. Necessity and reasonability assessment of the private placement

(1) Necessity of the private placement

Considering the Company’s current operating conditions and industry outlook, and in order to ensure sustainable business development, the Company intends to align with its future development roadmap by introducing long-term stable funding sources to facilitate the execution of higher-cost medical device development projects, enhance its operating scale and corporate value, strengthen its financial structure, reduce the risk of development interruption, and improve its bargaining power in licensing negotiations.

Meanwhile, the Company may also engage with potential strategic partners who can provide direct or indirect benefits to its future operations, thereby introducing capital, technology, and professional networks from the placees to further strengthen the development of its CDMO business and generate long-term and stable cash inflows for the Company.

In addition, the privately placed securities are subject to a three-year transfer restriction period, which enables the Company to secure stable long-term funding and maintain long-term cooperative relationships with the strategic investors introduced. This arrangement is also expected to contribute to the Company's overall future business development. Therefore, the proposed private placement of common shares is expected not only to enhance overall shareholders' equity, but also to deepen cooperation with strategic investors, and is therefore considered necessary.

(2) Reasonability of the private placement

The issuing of shares through private placement is planned to be resolved by the Board on February 26, 2026 and the final resolution of the Shareholders' Meeting on June 25, 2026 before proceeding. In addition, pursuant to Article 43-6, Paragraph 6 of the Securities and Exchange Act, relevant matters regarding the private placement of securities will be specified and explained in the notice of the shareholders' meeting as part of the meeting agenda. Accordingly, the procedural requirements of this private placement are considered to be in compliance with applicable laws and regulations.

The Company is primarily engaged in the design and development services of advanced medical devices, while its subsidiaries cover the research, development, and manufacturing of advanced medical devices, as well as the Contract Development and Manufacturing Organization (CDMO) business. Given that the medical device industry is characterized by high investment requirements, high risk, long R&D cycles, and knowledge-intensive development, substantial time and capital are required in the early stage of product development. If long-term stable funding can be obtained through a private placement, the Company's ability to withstand fluctuations in the operating environment will be enhanced, thereby supporting its sustainable business development. In addition, in view of the global medical device industry's ongoing shift toward specialization and an efficient development model, and the fact that many innovative medical device startups generally adopt outsourcing and the CDMO model to preserve strategic flexibility during development and mass production, demand for CDMO services has been growing rapidly. This trend has driven rapid growth in demand for medical device CDMO services. The Company, as a relatively new entrant into the medical device CDMO business in recent years, may, through the private placement, seek cooperation with strategic investors to further strengthen industry linkages and enhance operational competitiveness. This is expected to generate positive benefits for shareholders' equity and is therefore considered reasonable.

5. The impacts of the transfer of management on the operation performance, financial position, and shareholders' equity of the Company.

The number of issued shares of the Company is 96,944,893 shares. After adding 35,000,000 shares to the proposed private placement, the total number of issued shares will be increased to 131,944,893 shares on the basis of the full issuance. The proportion of the private placement shares to the post-private-placement share capital is estimated at 26.53%. The places for this issuance have not yet been identified. Whether the strategic investors attracted through private placement will acquire a certain number of seats on the Board of Directors and participate in the management of the Company, thereby resulting in a significant change in managerial control, remains uncertain. In the event of a change in the number of Board seats or managerial control after the private placement, the Company shall disclose the details as required for protecting the rights and interests of the shareholders.

Assuming a significant change in managerial control results from the private placement of securities, possible impacts on the operating performance, financial position, and shareholders' equity of the Company are specified as follows:

(1) Impact on the operation performance

The Company has expanded into a dual-track business model, focusing on both medical device R&D licensing and medical device CDMO operations. In the future, in addition to concentrating on the development of advanced innovative medical devices, the Company will continue to deepen its presence in the advanced medical device CDMO market, creating competitive advantages through a vertical integration strategy. Therefore, by conducting this private placement to raise capital, the Company also plans to introduce strategic investors with technology, expertise, and business networks, aiming to ensure the continued growth of its existing business and future expansion opportunities. This is expected to have a positive impact on the Company's operations.

(2) Impact on the financial position

If the Company takes February 26, 2026, the day on which the Board meeting is convened, as the pricing date for the issuing of shares through private placement, the price for the private placement of securities for this instance will be set with reference to the simple arithmetic mean of the average closing prices on the 1st, 3rd or 5th (alternative) business day before 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. Or, with reference to the simple arithmetic mean of the average closing prices of the common shares in the period of 30 business days before 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. The higher of the two aforementioned calculation methods will be taken as the reference price. The actual offering price shall be set at a level not less than 80% of the reference price. Under this pricing mechanism, the capital raised could help to bolster the pool of working capital and speed up the development of products, and provide rapid access to the resources required for the medical device CDMO business. It is expected that the issuing of shares through private placement could help to improve the financial structure of

the Company, and hence enhance its operating competitiveness. With the timely injection of capital from private placement of securities, the financial position of the Company will be strengthened

(3) Impact on shareholders' equity

The Company's primary business model is based on the development of self-developed advanced innovative medical devices and subsequently licensing the devices. In accordance with industry practice, the timing of milestone payments is contingent upon the progress of product development, resulting in considerable fluctuations in annual revenue and profitability. To stabilize operational cash flow, the Company recently expanded into the medical device CDMO business. Accordingly, the Company is conducting this private placement to strengthen its working capital and enhance its bargaining power in licensing negotiations. In addition, the Company aims to introduce capital, technology, and professional networks from the placees to further enhance its overall operational competitiveness. This private placement is expected to deliver positive contributions to shareholders' equity.

6. Conclusion

Medeon planned to issue common shares through private placement for strengthening its working capital, speeding up the development of products, investing in subsidiaries and the medical industry, and developing the Company's strategic objectives. In addition, this can also help to vitalize the organization and strengthen its competitive power for the goal of improving shareholders' equity. Considering the current state of operation, the timeliness of raising capital and the feasibility of raising capital for this instance, the Company plans to conduct a private placement of common shares for capital raising, which is considered necessary and reasonable. We have reviewed the information on the agenda of issuing common shares through private placement of the Board meeting in the session dated February 26, 2026, the content and the procedures of the issuance plan do not materially violate any rules and regulations in all material aspects or obviously unjustifiable. The result of raising capital and the selection of placees have been assessed in consideration of possible influence on the operating performance, financial position, and shareholders' equity of the Company. It is suggested that the issuing of new shares through private placement for raising capital by the Company for this instance is necessary and reasonable.

7. Declaration

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 February 26, 2026, and the shareholders' meeting on June 25, 2026. 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.

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 2026 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 CEO of the Company and the Chairman or CEO 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 2026 private placement of common shares for Medeon maintains a spirit of independence.

Assessor: MasterLink Securities Corporation

Representative: Fred Chang

February 13, 2026