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序号 S.N.	2	发言日期 Date of speech	109/11/09 (2020/11/09)	发言时间 Time of speech	17:46:24
发言人 Spokesperson	林怡君 Lin Yijun	发言人职称 Title of spokesperson	执行长特助 Special Assistant to the CEO	发言人电话 Spokesperson's phone number	(02)8773-9269
主旨 Purpose	代子公司丽瑞嘉生科技股份有限公司公告吸收合并康晶生物科技股份有限公司 Announcement of merging with Kang Jing Biologic Technology Co., Ltd. on behalf of the subsidiary company, Li Ruijia Bio-technology Co., Ltd.				
符合条款 Applicable term	第 11 款 Term 11	事实发生日 Date of occurrence of the event	109/11/09 (2020/11/09)		
说明 Descriptions	<p>1. 并购种类(如合并、分割、收购或股份受让): 合并 Type of mergers and acquisitions (such as mergers, division, acquisitions or transferring shares) A merger</p> <p>2. 事实发生日:109/11/9 Date of occurrence of the event: 109/11/09 (2020/11/09)</p> <p>3. 参与并购公司名称(如合并另一方公司、分割新设公司、收购或受让股份标的公司之名称: 存续公司: 丽瑞嘉生科技股份有限公司。(下称丽瑞嘉公司) 消灭公司: 康晶生物科技股份有限公司。(下称康晶公司) Names of companies involve in the merger (for example, names of companies merging with the other company/setting up a new company by division/making acquisitions/transferring shares): Surviving company: Li Ruijia Bio-technology Co., Ltd. ( hereinafter referred to as Li Ruijia Company) Cancelled company: Kang Jing Biologic Technology Co., Ltd. (hereinafter referred to as Kang Jing Company)</p> <p>4. 交易相对人(如合并另一方公司、分割让与他公司、收购或受让股份之交易对象): 康晶公司之股东: 盈安投资有限公司及缪琼慧女士。 Counterparty to the trade (the counterparty of merging with the other company, dividing and transferring to the other company, and acquiring or transferring shares) Shareholders of Kang Jing Company: Ying'an Co., Ltd. and Ms. Miao Chiung-Hui.</p> <p>5. 交易相对人为关系人:是 The counterparty is an actual related party: Yes</p> <p>6. 交易相对人与公司之关系(本公司转投资持股达XX%之被投资公司), 并说明选定收购、受让他公司股份之对象为关系企业或关系人之原因及是否不影响股东权益: (1)交易相对人与公司之关系: 康晶公司之主要股东之法人代表与本公司董事长之代表人为同一人。 (2)交易对象为为关系企业或关系人之原因: 康晶公司为本集团在台湾之品牌通路经销商, 为整合台湾通路市场及资源, 故吸收合并康晶公司。 (3)是否影响股东权益: 合并后将增加营运规模, 同时透过整合资源减少运营成本, 对股东权益不致产生不利之影响。 The relationship between the counterparty and the company (the invested company in which the company reinvests and holds up to 30% shares) and stating the reason why the object of the acquisition or transfer of the shares of another company is a related enterprise or related person and whether it does not affect shareholders' equity or not:</p>				

(1) The relationship between the counterparty and the company:  
The legal representative of the principal shareholders of Kang Jing Company and the representative of the chairman of the board of directors of the company is the same person.

(2) the reason why the counterparty is a related enterprise or related person:  
Kang Jing Company is the distributor of the group's brand channels in Taiwan, and the purpose of merging with Kangjing is to integrate the market and resources of channels in Taiwan.

(3) whether or not it affects shareholders' equity:  
The merger will increase operating scale while reducing operating costs by integrating resources without an adverse effect on shareholders' equity.

7. 并购目的:  
为因应集团医美大健康产业发展趋势与台湾地区未来策略发展,以统合资源、提供更全面的产品与服务质量并增长台湾地区的通路规模。

Purpose of the merger and acquisition:  
To integrate resources, provide more comprehensive product and service quality and increase the channels scale in Taiwan, in order to meet the development trend of the group's great medical beauty health industry and future strategic development in Taiwan Region.

8. 并购后预计产生之效益:  
康晶公司在台湾市场运营已久,目前已有现成之通路及完善的营销与培训体系,并入后除可直接增加集团之营业额及获利,并可透过统整双方营运资源增加资产及财务管理效益、降低营业费用等来提升获利能力,将对股东权益产生正面效益。

Expected benefits after the merger:  
Kang Jing Company has operated for a long time in Taiwan market, there are ready-made channels and perfect marketing and training system. In addition to the direct increase of the group's turnover and profit after the merger, the assets and financial management benefits can be enhanced by consolidating both operational resources, and the profitability can be improved by decreasing the cost of operation. These will have a positive effect on shareholders' equity.

9. 并购对每股净值及每股盈余之影响:  
合并后整合资源提升竞争力,长期而言对合并后每股净值与每股盈余将有正面之影响。

The effect of the merger on net worth per share and earnings per share:  
The consolidation of resources enhances competitiveness after the merger, which will have a positive impact on the net worth per share and earnings per share after merger in the long run.

10. 并购后续处理方式,包括支付并购对价之时间及方法等:  
支付并购对价之时间:预计交割日109年11月30日。  
支付并购对价之方法:本次购买股权拟全数以现金支付。

The follow-up processing mode of the merger, including the time and method of paying the consideration of the merger, etc:  
Time of paying the consideration of the merger: the expected settlement date, November 30, 2020  
Method of paying the consideration of the merger: the purchase of the equity is intended to be paid in cash completely.

11. 并购之对价种类及资金来源:  
并购之对价种类:康晶公司之总发行股数500,000股。  
并购之资金来源:丽瑞嘉公司自有资金。

The type of consideration and the source of funds for the merger:  
The type of consideration for the merger: 500,000 shares, the total number of shares issued by Kang Jing Company  
The source of funds for the merger: Li Ruijia Company's own funds.

12. 换股比例及其计算依据:  
本次购买股权拟全数以现金支付,分别向盈安投资有限公司及缪琼慧女士购入康晶公司95%及5%

股权，其交易价格之决定依据系参酌展茂资产顾问管理有限公司出具之企业权益价值评价报告书，以及群宜联合会计师事务所卢丽珍会计师出具之意见书。109年11月09日董事会通过授权董事饶焕文先生于交易总价不超过新台币3,800万元内全权处理合并相关事宜。

Exchange ratio and its calculation basis:

The purchase of shares is intended to be paid in cash completely, with the purchase of 95% and 5% shares of Kang Jing Company from Ying'an Co., Ltd. and Ms. Miao Chiung Hui respectively. The transaction price is determined by referring to the evaluation report of enterprise equity valuation issued by Zhan-Mao Asset Management Consultant Co., Ltd. and the opinion written by Lu Lichen, an accountant from Qunyi Joint Accounting Firm. November 9, 2020, the board of directors authorized Director Mr. Jao Huan-Wen, to deal with the merger and related matters in full authority with the total transaction value not exceeding NT\$38 million.

13. 本次交易会计师、律师或证券承销商出具非合理性意见:否

The transaction accountant, lawyer or securities underwriter gives an opinion that the trade is not reasonable: No

14. 会计师或律师事务所名称或证券承销商公司名称:

群宜联合会计师事务所

Name of accountant or law firm or securities underwriter company

Qunyi Joint Accounting Firm

15. 会计师或律师姓名:

卢丽珍

Name of accountant or lawyer:

Lu Li-Chen

16. 会计师或律师开业证书字号:

北市会证字第3260号

Practice certificate number of accountant or lawyer:

B. S. K. Z. Zi No.3260

17. 独立专家就本次并购换股比例、配发股东之现金或其它财产之合理性意见书内容(一、包含公开收购价格订定所采用之方法、原则或计算方式及与国际惯用之市价法、成本法及现金流量折现法之比较。二、被收购公司与已上市柜同业之财务状况、获利情形及本益比之比较情形。三、公开收购价格若参考鉴价机构之鉴价报告者，应说明该鉴价报告内容及结论。四、收购人融资偿还计划若系以被收购公司或合并后存续公司之资产或股份为担保者，应说明对被收购公司或合并后存续公司财务业务健全性之影响评估):

本次合并为用现金作为对价进行吸收合并，交易价格系参考鉴价机构之报告并由会计师复核其价格合理性。

会计师业已取得相关评估数据，就本潜在交易之取得价格及企业价值评估所采用之评价方法、基本假设、价值评估结论及其它关键因素等，执行必要之复核与分析，并就各项潜在风险可能对交易价格造成之影响进行评估分析。

经综合前述复核分析结果，评估本公司以不超过新台币38,000仟元作为预计交易价格尚属合理。

The content of the opinion of the independent expert on the reasonableness of the proportion of shares exchanged, cash or other property allocated to shareholders in the merger and acquisition

(I. includes the method, principle or calculation used to set the public acquisition price and the comparison of the internationally used market price method, cost method and cash flow discounted method. II. Comparison of the financial position, profit situation and PE ratio of the acquired company with its listed counterparts. III. If the public acquisition price refers to the appraisal price report of the appraisal institution, the contents and conclusions of the appraisal price report shall be stated. IV. If the acquirer's financing repayment plan is secured by the assets or shares of the acquired company or the surviving company after the merger, an assessment of the impact on the soundness of the financial business of the acquired company or the surviving company after the merger shall be provided):

This merger is an absorption merger with cash as consideration. The transaction price is subject to the

report of the appraisal institution and the rationality of the price is reviewed by the accountant.

After obtaining the relevant assessment data, the accountants shall carry out necessary review and analysis on the assessment methods, basic assumptions, value assessment conclusions and other key factors used in the assessment of the acquisition price and enterprise value of the potential transaction, and evaluate and analyze the possible impact of various potential risks on the transaction price.

On the basis of the above review analysis results, it is reasonable to assess that the company's estimated transaction price is not more than NT\$38,000,000.

18. 预定完成日程:  
 预计109年12月31日前完成。  
 Expected date of completion:  
 It is expected to be completed on December 30, 2020.

19. 既存或新设公司承受消灭(或分割)公司权利义务相关事项(注二):  
 自合并基准日起, 消灭公司帐列之所有资产、负债及截至合并基准日仍为有效之一切权利义务, 均由存续公司概括承受。  
 Matters related to the rights and obligations of the cancelled (or divided) company born by the surviving or newly established company (Note II)  
 All rights and obligations of the assets and liabilities in the cancelled company's books that remain valid up to the base date of the merger are generally born by the surviving company.

20. 参与合并公司之基本资料(注三):  
 丽瑞嘉公司:  
 主要营业项目为化妆品制造、批发、零售及法令非禁止或限制之行业。  
 康晶公司:  
 主要营业项目为国际贸易、化妆品批发、零售及法令非禁止或限制之行业。  
 Basic information of companies involve in the merger (Note III):  
 Li Ruijia Company:  
 The main business items are cosmetics manufacturing, wholesale, retail and other industries not prohibited or restricted by laws.  
 Kang Jing Company:  
 The main business items are international trade, cosmetics wholesale, retail and other industries not prohibited or restricted by laws.

21. 分割之相关事项(含预定让与既存公司或新设公司之营业、资产之评价价值; 被分割公司或其股东所取得股份之总数、种类及数量; 被分割公司资本减少时, 其资本减少有关事项)(注: 若非分割公告时, 则不适用):  
 不适用。  
 Related matters of division (including the appraisal value of the business and assets to be assigned to an surviving company or a newly established company; the total number, type and number of shares obtained by the divided company or its shareholders; matters relating to the reduction of its capital when the capital of the divided company decreases)(Note: this does not apply if it is not a division announcement)  
 Not applicable.

22. 并购股份未来移转之条件及限制:  
 不适用。  
 Conditions and restrictions on future transfer of the acquired shares:  
 Not applicable.

23. 并购完成后之计划(包含一、继续经营公司业务之意愿及计划内容。二、是否发生解散、下市(柜)、重大变更组织、资本、业务计划、财务及生产, 或其它任何影响公司股东权益之重大事项):  
 由丽瑞嘉公司持续运营并规划台湾整体品牌市场, 康晶公司之相关业务及管理团队则并入丽瑞嘉公司之营运及管理体中后进行清算。  
 The plan after the acquisition is completed: (including I. Intention and plan to continuing the business of the company. II. Whether there is any dissolution, delisting, material change of organization, capital,

business plan, finance and production, or any other material matter affecting the shareholders' equity of the company):

Li Ruijia Company will continue to operate and plan the overall brand market in Taiwan, while the related business and management team of Kang Jing Company will be merged into Li Ruijia Company's operation and management system for liquidation.

24. 其他重要约定事项:

无。

Other important stipulations:

None.

25. 其他与并购相关之重大事项:

由丽瑞嘉公司持续运营并规划台湾整体品牌市场，康晶公司之相关业务及管理团队则并入丽瑞嘉公司之营运及管理体系中后进行清算。

Other material matter related to the merger:

Li Ruijia Company will continue to operate and plan the overall brand market in Taiwan, while the related business and management team of Kang Jing Company will be merged into Li Ruijia Company's operation and management system for liquidation.

26. 本次交易，董事有无异议:否

Whether the directors have objection to this transaction or not: No

27. 并购交易中涉及利害关系董事信息(自然人董事姓名或法人董事名称暨其代表人姓名、其自身或其代表之法人有利害关系之重要内容(包括但不限于实际或预计投资其他参加并购公司之方式、持股比例、交易价格、是否参与并购公司之经营及其他投资条件等情形)、其应回避或不回避理由、回避情形、赞成或反对并购决议之理由):并购交易对象因与董事长罗丽芬女士有利害关系，罗丽芬女士依法回避不加入该吸收合并案之讨论与表决。该案于董事长罗丽芬女士依法回避后，经代理主席独立董事周筱玲女士征询其余全体出席董事后，无异议照案通过。

Information of interested directors involve in the merger and acquisition (the natural person director's name or the names of the director of legal person and its representative, an important matter of interest in itself or its representative legal person (including but not limited to the methods of the actual or estimated investment in other companies involve in the merger and acquisition, shareholding ratio, transaction price, whether involving in the operation of the company of the mergers and acquisition and other investment conditions, etc), the reasons for avoiding or not avoiding, circumstances of avoiding, reasons for or against the merger resolution): due to the interest of the counterparty of the merger and acquisition transaction with the chairman of the board, Ms. Luo Lih-Fen, she has legally avoided participating in the discussion and voting of the merger and acquisition. The case was approved without objection after Ms. Luo Lifen, the chairman of the board, avoided according to law and after Ms. Zhou Xiaoling, the acting chairman, the independent director, consulted all the other directors present.

28. 是否涉及营运模式变更:否

Is it related to new business model: No

29. 营运模式变更说明(注四):

不适用。

Explanation of new business model (Note IV):

Not applicable.

30. 过去一年及预计未来一年内与交易相对人交易情形:

无。

Transactions with the counterparty for the past one year and the next year:

None.

31. 资金来源:

丽瑞嘉公司自有资金。

Source of funds:

Li Ruijia Company's own funds.

	<p>32. 其他叙明事项: 无。</p> <p>Any other matters that need to be specified: None.</p> <p>注二、既存或新设公司承受消灭公司权利义务相关事项，包括库藏股及已发行具有股权性质有价证券之处理原则。</p> <p>注三：参与合并公司之基本资料包括公司名称及所营业务之主要内容。</p> <p>注四：倘涉营运模式变更，请于栏位叙明包括营业范围变更、产品线扩充/缩减、制程调整、产业水平/垂直整合，或其他涉及营运架构调整事项。</p> <p>Note 2: Matters relating to the rights and obligations of existing or newly established companies, including the disposal principles of treasury shares and securities issued with equity nature.</p> <p>Note 3: The basic information of companies that involve in the merger including names of the companies and the main content of the operational business.</p> <p>Note 4: If the business model is changed, please indicate it in the column that includes the change of business scope, the expansion/reduction of product line, process adjustment, horizontal/vertical integration of industries, or other matters about business structure adjustment.</p>
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以上资料均由各公司依发言当时所属市场别之规定申报后，由本系统对外公布，资料如有虚伪不实，均由该公司负责。  
**All data above is released by the system after it is declared by each company in accordance with the regulations of the corresponding market at the time of the speech. If the data is false, the company will be accountable for it.**