



**THE FOUNDATION
FOR SECURE
MARKETS®**

#59510

Date: August 03, 2026

Subject: ABVC BioPharma, Inc. - Distribution
Option Symbol: ABVC
New Symbol: ABVC1
Date: ???
* * * Ex-Date Revised * * *

ABVC BioPharma, Inc. (ABVC) has announced a distribution of (New) BioKey (Cayman), Inc. ("SpinCo") Ordinary Shares. The distribution ratio is 0.171625 of a SpinCo share for each ABVC share held. The record date is July 24, 2026. **On August 3, 2026, the company informed NASDAQ that the Pay Date and Ex-Date will be delayed to a date to be determined.** Fractional shares will be rounded up to the nearest whole share.

SpinCo intends to apply for an over-the-counter listing of its Ordinary Shares. If SpinCo receives approval for the listing, the shares will trade over the counter under a symbol that is to be determined. However, there is no guarantee that the Spinco shares will be quoted over the counter.

Note: If an over-the-counter market does not develop for the SpinCo Ordinary Shares, a USD cash equivalent for the SpinCo Ordinary Shares will be determined and included in the ABVC1 option deliverable.

Contract Adjustment

Effective Date: To be determined (NOT August 4, 2026)

Option Symbol: ABVC changes to ABVC1

Strike Prices: No Change

Number of Contracts: No Change

Multiplier: 100 (e.g., a premium of 1.50 yields \$150; a strike of 2.50 yields \$250.00)

New Deliverable Per Contract:

- 1) 100 ABVC BioPharma, Inc. (ABVC) Ordinary Shares (subject to delayed settlement until the final deliverable is determined)
- 2) 18 SpinCo Ordinary Shares OR the USD cash equivalent of 18 SpinCo Ordinary Shares depending on SpinCo's trading status (subject to delayed settlement until the trading status is determined)

Note: If a market on an over-the-counter market does not develop for the SpinCo shares, a USD cash equivalent for the SpinCo Shares will be determined and included in the ABVC1 option deliverable.

Settlement

Allocation: ABVC: 95%
SpinCo: 5%

CUSIPs: ABVC: 00091F304
SpinCo: TBD

THE SETTLEMENT ALLOCATION OF THE TOTAL STRIKE PRICE AMOUNT IS BEING PROVIDED SOLELY FOR THE PURPOSE OF THE INTERFACE BETWEEN OCC AND THE NATIONAL SECURITY CLEARING CORPORATION (NSCC), AND IS NOT INTENDED TO BE USED FOR ANY OTHER PURPOSE, TRANSACTION OR CUSTOMER ACCOUNT STATEMENTS.

Pricing

Until the trading status of the SpinCo shares is determined, the underlying price for ABVC1 will be determined as follows:

$$ABVC1 = ABVC + 0.18 \text{ (SpinCo)}$$

Delayed Settlement

OCC will delay settlement of the ABVC and SpinCo components of the ABVC1 deliverable until the trading status of SpinCo Ordinary Shares has been determined. Upon determination of the trading status of the SpinCo Ordinary Shares, OCC will require Put exercisers and Call assignees to deliver the appropriate number of ABVC shares and SpinCo shares, if any.

Disclaimer

This Information Memo provides an unofficial summary of the terms of corporate events affecting listed options or futures prepared for the convenience of market participants. OCC accepts no responsibility for the accuracy or completeness of the summary, particularly for information which may be relevant to investment decisions. Option or futures investors should independently ascertain and evaluate all information concerning this corporate event(s).

The determination to adjust options and futures and the nature of any adjustment is made by OCC pursuant to Chapter 28 (XXVIII) of OCC's Rules. For both options and futures, each adjustment decision is made on a case by case basis. Adjustment decisions are based on information available at the time and are subject to change as additional information becomes available or if there are material changes to the terms of the corporate event(s) occasioning the adjustment.

ALL CLEARING MEMBERS ARE REQUESTED TO IMMEDIATELY ADVISE ALL BRANCH OFFICES AND CORRESPONDENTS ON THE ABOVE.

For questions regarding this memo, please email the Investor Education team at options@theocc.com. Clearing Member Firms of OCC may contact Member Services at 1-800-544-6091 or, within Canada, at 1-800-424-7320, or email memberservices@theocc.com.