OCC THE FOUNDATION FOR SECURE MARKETS®

#59573

Date:	**August 14, 2026**
Subject:	**ABVC BioPharma, Inc. - Distribution** **Option Symbol: ABVC** **New Symbol: ABVC1** **Date: 08/24/2026**

ABVC BioPharma, Inc. (ABVC) has announced a distribution of (New) BioKey (Cayman), Inc. ("SpinCo") Ordinary Shares. The distribution ratio is 0.169464 of a SpinCo share for each ABVC share held. The record date is July 24, 2026; the payable date is August 21, 2026. The NASDAQ stock market has set August 24, 2026, as the ex-distribution date for this distribution. 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.

Contract Adjustment

Effective Date:	August 24, 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 2) 17 SpinCo Ordinary Shares OR the USD cash equivalent of 17 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: TBD
SpinCo: TBD

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 + 0.17 (SpinCo)

Delayed Settlement

The ABVC component of the ABVC1 deliverable will settle through National Securities Clearing Corporation (NSCC). OCC will delay settlement of the SpinCo Ordinary Shares of the ABVC1 deliverable until the trading status of the SpinCo Ordinary Shares is determined. Upon determination of the trading status of the SpinCo Ordinary Shares, OCC will require Put exercisers and Call assignees to deliver the appropriate cash amount.

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.