

MPI Corporation 2022 Annual General Meeting Minutes

Date and Time: June 15, 2022 (Wednesday), 10:00 am

Place: 2F, No. 26, Taiyuan Street, Zhubei, Hsinchu County (Conference Hall, Tai Yuen Hi-Tech Industrial Park)

Attendance: The total number of shares represented by attending shareholders and proxies at the meeting were counted at 56,024,037 shares (including 11,047,170 shares voting in an electronic form), which represented 59.55% of the Company's 94,078,380 outstanding shares and exceeded the statutory requirement. Attending directors were the 7 directors including Director Steve Chen, Director Li Tu-Cheng, Director Tsai Chang-Shou, Director Liu Fang-Sheng, Independent Director Hsu Mei-Fang (Audit Committee convener), Independent Director Kao Chin-Cheng, and Independent Director Liao Da-Ying, exceeding half the 9 seats on the Board.

Attendees: Chen, Chih-Ling and Chen, Yi-Ling, CPAs

Chairperson: Director Steve Chen (appointed by Chairman Ko, Chang-Lin)

Record taken: Manager Tang Fu-Ping

I. Announcement of session

II. Address of the Chairman: skipped.

III. Reports

1. 2021 Operation Review (See Appendix I)
2. 2021 Audit Committee's Review Report on Financial Statements (See Attachment II)
3. 2021 Report on Allocation of Remuneration to Employees and Directors

Remarks: According to Article XIX of the Company's Articles of Company Incorporation, when there are earnings before tax in any fiscal year, 0.1%-15% thereof shall be appropriated as remuneration to employees and no more than 3% thereof as remuneration to directors. The earnings before tax, before allocation of remuneration to employees and directors, was NT\$883,916,987 in 2021. The Company plans to appropriate NT\$71,048,000 as remuneration to employees and NT\$17,761,896 as remuneration to directors. All will be distributed in cash.

4. Report on 2021 Allocation of Cash Dividends From Earnings

Remarks:

- (I) According to Article XIX of the Articles of Incorporation, the Company shall authorize the Board of Directors to resolve to distribute the dividend and bonus, in

whole or in part in cash, and report the same to a shareholders' meeting.

- (II) The bonus amounting to NT\$376,313,520 was allocated to shareholders at NT\$4 per share in cash. The amount of cash dividends will be truncated to the nearest dollar. Fractional amounts of less than NT\$1 will be summed up and allocated based on the size of decimals in descending order until the total amount of cash dividends is allocated.
- (III) The motion has been approved upon resolution by the Board meeting, and the Chairman was authorized to determine the ex-dividend date, date of distribution and other related matters. In the event that the total quantity of the Company's outstanding shares is changed and the dividends to shareholders are being affected, the Chairman shall be authorized to deal with it with full power.

IV. Points of Ratification

Motion No. 1

【Submitted by the Board】

Cause of Motion: Proposal for the ratification of the Company's 2021 Operation Review and Financial Statements.

Remarks:

- (I) The Board of Directors has prepared and passed the Operation Review and Financial Statements of individual entities (including the Consolidated Financial Statements) for the fiscal year 2021. The Financial Statements of individual entities (including the Consolidated Financial Statements) have been audited by Chen Chih-Ling and Chen Yi-Ling, CPAs of Nexia Sun Rise CPAs & Co., with the issuance of unqualified opinions, subject to the final review of the Audit Committee. For details, please refer to Attachment III and Attachment IV hereto.
- (II) This motion was approved by the Board of Directors at the 2nd Board meeting in 2022.

Resolution: Motion vote results: A total of 56,024,037 voting rights were present at the time of vote (including 11,047,170 rights executed in electronic form)

Voting result	Vote number	Percentage in votes of the present shareholders %
Approval votes	55,307,215	98.72%
Disapproval votes	22,133	0.04%
Invalid votes	0	0.00%
Abstention votes/no votes	694,689	1.24%

The motion was ratified as initially proposed, based on the outcome of the vote.

Motion No. 2

【Submitted by the Board】

Cause of Motion: Proposal for the ratification of the motion for allocation of earnings for the 2021 fiscal year.

Remarks:

- (I) The Company had earnings after tax amounting to NT\$693,850,480 in fiscal year 2021. Enclosed therein is the motion for allocation of earnings. For further information, please refer to Attachment V.

- (II) In consideration of the future business development, the Company plans to appropriate NT\$376,313,520 from distributable earnings as cash dividends for FY 2021 on the basis of the quantity of 94,078,380 shares outstanding on the day of the Board meeting. The earnings per share is tentatively set at NT\$4.
- (III) In the event that the total quantity of the Company's outstanding shares is affected due to any changes of the Company's capital stock and thereby the dividends to shareholders are being changed, the Board of Directors shall be authorized to deal with it with full power.

(IV) This motion was approved by the Board of Directors at the 2nd Board meeting in 2022.

Resolution: Motion vote results: A total of 56,024,037 voting rights were present at the time of vote (including 11,047,170 rights executed in electronic form)

Voting result	Vote number	Percentage in votes of the present shareholders %
Approval votes	55,232,107	98.59%
Disapproval votes	179,241	0.32%
Invalid votes	0	0.00%
Abstention votes/no votes	612,689	1.09%

The motion was ratified as initially proposed, based on the outcome of the vote.

V. Points of Discussion

Motion No. 1:

【Submitted by the Board】

Cause of Motion: Motion for amendments to the Company's "Articles of Incorporation" proposed for review and approval.

Remarks:

- (I) In response to Article 172-2 of the Company Act which allows a public company to convene a shareholders' meeting by means of visual communication network, the Company wishes to amend certain provisions of the Company's "Articles of Incorporation".
- (II) The comparison table of the "Articles of Incorporation" before and after amendments is attached herewith. Please refer to Attachment VI hereto.
- (III) This motion was approved by the Board of Directors at the 2nd Board meeting in 2022.

Resolution: Motion vote results: A total of 56,024,037 voting rights were present at the time of vote (including 11,047,170 rights executed in electronic form)

Voting result	Vote number	Percentage in votes of the present shareholders %
Approval votes	55,393,049	98.87%
Disapproval votes	22,383	0.04%
Invalid votes	0	0.00%
Abstention votes/no votes	608,605	1.09%

The motion was approved as initially proposed, based on the outcome of the vote.

Motion No. 2:

【Submitted by the Board】

Cause of Motion: The motion for amendments to the Company's "Procedures for Acquisition or Disposal of Assets" proposed for review and approval.

Remarks:

- (I) The amendments to the Company's "Procedure for Acquisitions or Disposal of Assets" were made pursuant to the requirement of Financial Supervisory Commission Letter Jin-Guan-Zheng-Fa-Zi No. 1110380465 on January 28, 2022.
- (II) The comparison table of the "Procedure for Acquisitions or Disposal of Assets" before and after amendments is attached herewith. Please refer to Attachment VII hereto.
- (III) This motion was approved by the Board of Directors at the 2nd Board meeting in 2022.
- Resolution: Motion vote results: A total of 56,024,037 voting rights were present at the time of vote (including 11,047,170 rights executed in electronic form)

Voting result	Vote number	Percentage in votes of the present shareholders %
Approval votes	55,391,035	98.87%
Disapproval votes	24,383	0.04%
Invalid votes	0	0.00%
Abstention votes/no votes	608,619	1.09%

The motion was approved as initially proposed, based on the outcome of the vote.

Motion No. 3:

【Submitted by the Board】

Cause of motion: Proposal for the discussion of the amendment to the Company's "Parliamentary Rules for Shareholders' Meetings."

Remarks:

- (I) The amendments to the Company's "Parliamentary Rules for Shareholders' Meetings" were made pursuant to the Financial Supervisory (FSC) Letter Zhen-Guei-Jian-Zi No. 11100543771 on March 11, 2022.
- (II) The Comparison Table of the "Parliamentary Rules for Shareholders' Meetings" before and after amendments is attached for your information. Please refer to Attachment VIII.
- (III) This motion was approved by the Board of Directors at the 2nd Board meeting in 2022.
- Resolution: Motion vote results: A total of 56,024,037 voting rights were present at the time of vote (including 11,047,170 rights executed in electronic form)

Voting result	Vote number	Percentage in votes of the present shareholders %
Approval votes	55,393,234	98.87%
Disapproval votes	22,190	0.04%
Invalid votes	0	0.00%
Abstention votes/no votes	608,613	1.09%

The motion was approved as initially proposed, based on the outcome of the vote.

VI. Impromptu motions: N/A

VII. Adjournment of Meeting: June 15, 2022, at 10:23 am.

MPI Corporation Operation Review

I. 2021 Operating Results

(I) Business Plan and Result

In FY 2021, the Group generated net consolidated operating revenue amounting to NT\$6.509 billion, which was an increase by 9.84% compared to NT\$5.926 billion in 2020. The earnings in FY 2021 amounted to NT\$694 million, a decrease by 2.89% from NT\$714 million in 2020 due to foreign exchange effects, with earnings after tax per share of NT\$7.44.

According to the semi-conductor research institution's survey, the global semi-conductor industry's output value was about US\$550.9 billion in 2021, an increase by 25% from 2020. The institution also predicts that the global semi-conductor industry's output value will continue to hit a new record in 2022, reaching US\$606.5 billion, an increase by 10% from 2021.

The persisting COVID-19 epidemic has changed people's work styles and thereby driven the demand for 5G and AI high-performance computing functions. Therefore, the shortage of wafers has become one of the problems to be immediately solved by the semi-conductor industry. Due to the impact posed by the persisting epidemic, the work from home and machine replacement trend at offices drives the high demand for laptops, tablets, and desktops. In addition, the additional 5G functions of mobile phones also amplify the demand for mobile phone RF components and power amplifiers. For the in-vehicle market, in line with the trend of automakers improving auto-driving and introducing more AI functions to improve driving safety, ADAS, Auto pilot, and Automotive High Performance Computing appears to deliver a high compound annual growth rate. The increasing demand for IT, consumer electronics, and other emerging applications is also an important factor resulting in the shortage of the semi-conductor production capacity.

The global demand for wafers is still increasing. The increase in advanced semi-conductor production processes and high-end testing production capacity will also drive the demand for high-end probe cards and more high-end testing at the same time. As a leading international probe card manufacturer, the Company continues to invest capital in R&D and keeps improving products and technologies to deal with various challenging testing demands. In the field of probe cards, the Company will continue to improve the completeness of its private products to provide customers with optimal testing solutions. Self-made semi-conductor equipment for photonics, engineering, and temperature testing is expected to keep growing in response to the economy, and accessory products and strength in services will also grow step by step.

(II) Revenue and profitability analysis

Unit: NTD thousands

Item \ Year		2020	2021	Change (%)	
Revenue	Net Sales		5,925,601	6,508,725	9.84%
	Gross profit		2,585,565	2,743,416	6.11%
	Profit or loss after tax		714,482	693,851	(2.89)%
Profitability	ROA (%)		8.48	7.44	(12.26)%
	ROE (%)		14.24	11.89	(16.50)%
	Operating Income to Paid-in capital ratio (%)		93.40	85.85	(8.08)%
	EBT to Paid-in capital ratio (%)		91.74	88.09	(3.98)%
	Net profit margin (%)		12.05	10.69	(11.29)%
	EPS (NT\$)	before retroactive adjustment	8.41	7.44	(11.53)%
		after retroactive adjustment	8.41	7.44	(11.53)%

(III) Research and development

Research and Development Findings in 2021:

1. Wafer probe card:
 - A. The Company continues to develop vertical type MEMS probe cards to meet the need for low-contact force and high-gauge knitting technology of IC scaling.
 - B. To meet the technology requirement for high-speed transmission of smart device, we constantly develop high-speed probe cards to meet the probing needs of high-speed transmission.
 - C. We also develop a full range of probe cards with pitches ranging from 40um to 130um to satisfy the applications of various microelectronic package testing.
2. Photoelectric precision automated equipment:
 - A. 8-inch Micro LED wafer level multi-probing distributed photoelectric test system.
 - B. Wafer level test system with nanosecond pulse-level and high-power Laser Diode and VCSEL.
3. Semi-conductor component temperature testing series:

Develop an optimal high and low temperature test system per customers' application needs, such as mass production, experiments, and different temperature testing ranges.
4. Semi-conductor Engineering Testing Machine Series:

Successfully launched the development of silicon photonics measurement

equipment and the automatic high and low temperature measurement product series.

II. Summary of 2022 Business Plan

(I) Operational guidelines

Technology is essential to maintain competitiveness. In light of the development of the microelectronic industry and technology requirements in the future, by upholding the core philosophy that helps customers improve their competitiveness, MPI Corporation undertakes the following strategic plan and commits its effort to sustain its competitive advantage:

1. To satisfy the need for application of high-rank IC scaling, we continue to develop wafer level fine-pitch testing technology.
2. In response to the application demand of high performance computing, we continue to develop high current withstanding probe cards.
3. To meet the technology requirement for high-speed transmission of smart devices, we constantly develop probe cards with higher speeds.
4. To deal with customers' needs for high DUT count, we constantly develop probe card technology with high pin count and large area.
5. We keep optimizing the multi-layer organic carrier technology to correspond to the technical demand for higher specification applications in the future and strengthen the competitiveness of probe card products.
6. For the photonics automation industry, we aim at the four industrial fields of optical communication, sensing & LiDar, micro displays, and LEDs, to offer automated equipment with high optical, mechanical, and electrical integration for measurement, sorting, and optical inspection. By deeply cooperating with leading customers of international technology, we provide next generation products to the photoelectric industry, and aim to develop the innovative mass production technology, Turnkey Solution, as our main goal.
7. In the environmental testing fields, such as semi-conductors and optical fiber communication components, no matter mass production or laboratory temperature testing, we always aim to improve customers' competitiveness as the first priority, continue to develop and design different product series, and provide the best models corresponding to various applications.
8. In the application field of semi-conductor engineering testing, we keep developing more convenient and efficient functions and modules to help customers use the products, and also expanding the application areas with high-frequency measurement core technology.

(II) Key production and sales policies

Power semi-conductors driven by the demand for smart life, contactless operations, electrical vehicles, and carbon reduction, and the emerging application markets for the fusion of virtual and reality in the Metaverse and smart human-machine interaction, the

Company pays close attention to the emerging technology development trend and prepares a technology roadmap to implement R&D technology into new products accurately and rapidly to expand business. Meanwhile, the Company continues to strengthen overseas locations' support capabilities to provide customers with complete technical services more accurately and rapidly, thereby increasing the market share of products.

The Company will uphold the core philosophy of assisting its customers to upgrade their competitiveness and thereby position the Company as a technology partner of its customers. In addition, the Company's main production and sales policy focuses on the customers' future demand to jointly develop the most suitable products and provide in-time technical services. Therefore, the Company may offer the best solutions for its customers.

III. The development strategy of the future

- (I) Based on the five major technical areas including probers, sorting, photoelectric testing, imaging detection, and automated equipment, we provide complete testing application solutions to meet the need for mass production of new products in the photoelectric and semiconductor industries.
- (II) In the application field of semiconductor engineering testing, we continue to develop more competitive products via the core technology of micro-signals, high-frequency and high power high-temperature/low-temperature measurement, and taking into account the users' convenience in operating the products.
- (III) With the core technology of temperature control, we continue to expand the environmental temperature testing market in the fields of semiconductor and optical fiber communication components. In the future, we will introduce this technology to the applications of component temperature testing.
- (IV) In response to the demand of end consumers for higher performance computing, faster transmission, various functions, and power saving, and the emerging market of intelligent technology applications, we develop high-current withstanding, high-speed transmission, fine-pitch probe cards as well as high pin counts and low pressure probe cards to upgrade the frequency in testing and efficiency for customer needs to ensure our competitiveness.

IV. The effect of the external competitive, legal, and macroeconomic environment

Since the outbreak of the COVID-19 pandemic, the global demand for wafers has been increasing in response to the change of lifestyle caused by the epidemic, resulting in a shortage of wafers in recent years. Given this, we have noticed that Europe and the USA, and the Asian countries neighboring Taiwan, have successively increased the capital invested in production and research of semi-conductors, to ensure their own economic safety and protection. The increase in the global production capacity for advanced semi-conductors also drives more demand for high-end testing at the same time. As a member of the global

advanced semi-conductor supply chain and also a leading manufacturer in the field of probe cards, the Company will continue to improve its own technology and strengthen the training of talents in the industry, hoping to win recognition from more international customers in the probe cards field and create more investment value for shareholders.

Ladies and gentlemen

We would like to give you our best regards for the future ahead.

Chairman: Ko, Chang-Lin

President: Scott Kuo

Chief Accountant: Rose Jao

MPI Corporation Audit Committee's Review Report

The Company's 2021 Parent Company Only Financial Statements and Consolidated Financial Statements submitted by the Board of Directors have been audited by Chen Chih-Ling and Chen Yi-Ling, CPAs of Nexia Sun Rise CPAs & Co., who believe that the statements should be sufficient to present a fair view of the financial status, operating results, and cash flow of the Company. We, the Audit Committee, also reviewed the business report and motion for earnings allocation submitted together with the financial statements. We hereby recognize said report and statements after conducting the audit on them pursuant to Article 219 of the Company Act and Article 14-4 of Securities and Exchange Act.

To:
MPI Corporation 2022 Annual General Meeting

MPI Corporation

Convener of Audit Committee: Hsu, Mei-Fang

March 24, 2022

Attachment III

Independent Accountants' Audit Report

The Board of Directors and Shareholders

MPI Corporation

Opinion

We have audited the accompanying financial statements of **MPI CORPORATION (the “Company”)**, which comprise the balance sheets as of December 31, 2021 and 2020 and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **the Company** as of December 31, 2021 and 2020, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the “Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants” and auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Accountants’ Responsibilities for the Audit of the Financial Statements section of our report. We are independent of **the Company** in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the reports of other accountants, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the year ended December 31, 2021. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters on the financial statements for the year ended December 31, 2021 were as follows:

1. Revenue Recognition

Matter Description

Regarding the accounting policy of revenue recognition, please refer to (26) of Note 4 of the Individual Financial Statements. Regarding relevant disclosure, please refer to (18) of Note 6.

Sales revenue is the major index for investors and the management to evaluate the finance or performance of MPI Corporation. As the point in time for revenue recognition and the amount of recognized revenue can make a big difference on the financial statements, the CPA(s) has also reviewed the accuracy of these two key factors during the audit.

Audit Procedures in Response

The CPA(s) has implemented audit procedures in response as summarized below:

- (1) Understood and tested the design and implementation efficiency of sales and receiving circulation control system.
- (2) Understood the major revenue type and trading terms of **MPI Corporation** to assess if the accounting policy of point in time for revenue recognition is appropriate.
- (3) Understood the product type and sales of the top 10 customers; sampled and reviewed the orders; assessed the influence of trading terms to revenue recognition; and confirmed if **MPI Corporation** has handled accounting relevant activities appropriately.
- (4) Evaluated if the number of days for turning over the sales revenue and payables; and analyzed changes to customers of this and last year at the same time point to see if there is any abnormality.
- (5) Implemented the detail test, where transactions of sales revenue before and after the financial statements within a specified period have been sampled to carry out the cut-off test and verify relevant certificates. Changes to the inventory in account books and transferred sales costs have been recorded during an appropriate period of period to evaluate the correctness of the period of recognizing the revenue, ensure if there is any abnormal revenue journal voucher, and understand if there is any grave refund or return after the period.

2. Inventory Valuation

Matter Description

Regarding the accounting policy of inventory valuation, please refer to (15) of Note 4 of Individual Financial Statements. Regarding significant accounting judgments, estimations, and assumptions of inventory valuation, please refer to Note 5 of Individual Financial Statements. Regarding descriptions of inventory accounting items, please refer to (5) of Note 6 of Individual Financial Statements. **The Company** recognize inventories amounting to NT\$2,806,104 thousand and Allowance for inventories amounting to NT\$381,389 thousand. The book value of the Company's inventories as December 31, 2021 was NT\$2,424,715 thousand and accounted 25% of the total assets in the parent company only balance sheet.

MPI Corporation mainly engages in the manufacturing and sales of semiconductor production and testing equipment. Due to rapid technological changes, short life cycle and intense market competition of electronic products, there is a high tendency for inventory valuation loss and losses caused by outdated inventory. The inventory is evaluated by either the cost or net realizable value, depending on which one has the lower value. Inventories that exceed specific inventory age or are evaluated as outdated during individual assessment shall have the inventory loss evaluation conducted also based on the inventory age and future product demand during specific period of time. The information comes

from the management's judgement on each product's net realizable value based on the inventory sales, age and quality conditions. As the amount of **MPI Corporation's** inventory is great; a number of items are included on the inventory list; and the valuation of inventories that have exceeded specific age or are outdated relies heavily on the management's subjective judgement and involves a high degree of uncertainty, the Account(s) believes that the inventory valuation and obsolescence loss is one of the key audit matters of the year.

Audit Procedures in Response

The CPA(s) has implemented the audit procedures in response as summarized below:

- (1) With the CPA's knowledge of the industry and **MPI Corporation's** operations, evaluated the soundness of the Corporation's policies concerning the allowance for inventory valuation loss and doubtful debts.
- (2) Understood **MPI Corporation's** inventory management procedures, reviewed its annual inventory plan, and participated in its annual inventory check to evaluate the management's judgement and control efficiency of outdated inventories.
- (3) Acquired the list of product inventory age, verified the appropriateness of reporting system logic, and confirmed the consistency of report information and adopted policies.
- (4) Evaluated the appropriateness of the methods of calculating inventory valuation impairment, including deciding the inventory classification based on the net realizable value, checking individual material number to verify the basic assumption of the calculation in relevant supporting document, and verify the accuracy of calculation.

Other Matter-Making Reference to the Audits of Component Auditors

As stated in the individual financial statements (6) of Note 6 , Certain investments, which were accounted for under the equity method based on the financial statements of the investees, were audited by other independent accountants. Respectively, the related shares of investment income from the subsidiaries amounted to NT\$(66,487) thousand and NT\$(51,422) thousand. Insofar as it related to the investments accounted for under the equity method balances of NT\$92,892 thousand and NT\$(121,101) thousand as of December 31, 2021 and December 31, 2020.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing **the Company's** ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate **the Company** or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee, are responsible for overseeing **the**

Company's financial reporting process.

Accountants' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an accountants' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **the Company's** internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on **the Company's** ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our accountants' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our accountants' report. However, future events or conditions may cause **the Company** to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within **the Company** to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant

ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the year ended December 31, 2021 and are therefore the key audit matters. We describe these matters in our accountants' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

NEXIA Sun Rise CPAs & Company

Taipei, Taiwan, Republic of China

March 24, 2022

The accompanying financial statements are intended only to present the financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent accountants' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent accountants' report and financial statements shall prevail.

MPI CORPORATION
BALANCE SHEETS (ASSETS)
DECEMBER 31, 2021 AND 2020

(All amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

		December 31, 2021		December 31, 2020	
ASSETS	Note	Amounts	%	Amounts	%
CURRENT ASSETS					
Cash and cash equivalents	6(1)	\$ 657,007	7	\$ 694,707	8
Financial assets at fair value through profit or loss – current	6(14)	68	-	1,289	-
Accounts receivable, net	6(4)	607,289	6	662,096	8
Accounts receivable -related parties, net	6(4).7	911,176	10	635,233	7
Other receivables		11,394	-	13,149	-
Other receivables -related parties	7	36,877	-	38,353	-
Inventories, net	6(5)	2,424,715	25	2,316,742	26
Prepayments		43,262	1	40,033	1
Other current assets	8	252	-	4,522	-
Total Current Assets		4,692,040	49	4,406,124	50
NONCURRENT ASSETS					
Financial assets at fair value through other comprehensive income – noncurrent	6(2)	166,460	2	-	-
Investments accounted for using equity method	6(6)	956,974	10	858,811	10
Property, plant and equipment	6(7).7.8	3,315,712	35	3,060,758	35
Right-of-use assets	6(8)	114,654	1	74,655	1
Intangible assets	6(9)	19,943	-	42,320	-
Deferred income tax assets	6(20)	118,926	1	101,923	1
Other noncurrent assets	6(10)	169,845	2	233,484	3
Total Noncurrent Assets		4,862,514	51	4,371,951	50
TOTAL ASSETS		\$ 9,554,554	100	\$ 8,778,075	100

(The accompanying notes are an integral part of the parent company only financial statements)

MPI CORPORATION
BALANCE SHEETS (LIABILITIES AND EQUITY)
DECEMBER 31, 2021 AND 2020

(All amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

LIABILITIES AND EQUITY	Note	December 31, 2021		December 31, 2020	
		Amounts	%	Amounts	%
CURRENT LIABILITIES					
Short-term loans	6(11)	\$ 100,000	1	\$ -	-
Contract liabilities — current	6(18).7	573,317	6	483,573	6
Accounts payable		531,016	6	479,051	5
Accounts payable-related parties	7	10,831	-	2,320	-
Payables on equipment		59,870	1	133,660	2
Other payables	6(12)	779,209	8	730,776	8
Other payables-related parties	7	23,881	-	13,506	-
Income tax payable		115,673	1	103,513	1
Provisions-current	6(13)	11,955	-	10,493	-
Lease liabilities — current	6(8)	39,049	1	34,214	-
Corporate bonds payable – current portion	6(14)	9,536	-	135,576	2
Current portion of long-term liabilities	6(15)	6,978	-	-	-
Other current liabilities		14,817	-	12,939	-
Total Current Liabilities		2,276,132	24	2,139,621	24
NONCURRENT LIABILITIES					
Long-term loans	6(15)	1,127,902	12	763,797	9
Provisions-noncurrent	6(13)	2,684	-		
Deferred income tax liabilities	6(20)	10,292	-	10,062	-
Lease liabilities — noncurrent	6(8)	76,530	1	41,315	1
Accrued pension cost	6(16)	21,343	-	15,276	-
Credit balance of investments account for using equity method	6(5)	-	-	167,963	2
Other noncurrent liabilities		1,356	-	96	-
Total Noncurrent Liabilities		1,240,107	13	998,509	12
TOTAL LIABILITIES		3,516,239	37	3,138,130	36
EQUITY		6(17)			
EQUITY ATTRIBUTABLE TO SHAREHOLDERS OF THE PARENT					
Capital common stock		940,738	10	920,802	10
Capital surplus		1,736,500	18	1,630,283	19
Retained earnings					
Appropriated as legal capital reserve		710,848	7	639,975	7
Special reserve		79,234	1	68,477	1
Unappropriated earnings		2,651,200	28	2,459,642	28
Total Retained Earnings		3,441,282	36	3,168,094	36
Other					
Foreign currency translation adjustments		(78,665)	(1)	(79,234)	(1)
Unrealized gain(loss) on valuation of financial assets at fair value through other comprehensive income	6(2)	(1,540)	-	-	-
Total others		(80,205)	(1)	(79,234)	(1)
TOTAL EQUITY		6,038,315	63	5,639,945	64
TOTAL LIABILITIES AND EQUITY		\$ 9,554,554	100	\$ 8,778,075	100

(The accompanying notes are an integral part of the parent company only financial statements)

MPI CORPORATION
STATEMENTS OF COMPREHENSIVE INCOME
From January 1 to December 31, 2021 and 2020

(All amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

Items	Note	January 1 ~ December 31, 2021		January 1 ~ December 31, 2020	
		Amounts	%	Amounts	%
OPERATING REVENUE, NET	6(18).7				
Sales revenue		\$ 5,566,991	100	\$ 5,173,327	100
Less: sales returns		(7,530)	-	(2,833)	-
sales discounts and allowances		(475)	-	(1,805)	-
Operating Revenue, net		5,558,986	100	5,168,689	100
OPERATING COSTS	6(5).7	(3,301,503)	(59)	(2,963,717)	(57)
GROSS PROFIT		2,257,483	41	2,204,972	43
Unrealized Gross profit on sales to subsidiaries and associates		(20,534)	-	(40,007)	(1)
Realized Gross profit on sales to subsidiaries and associates		19,064	-	53,643	1
GROSS PROFIT, NET		2,256,013	41	2,218,608	43
OPERATING EXPENSES	7				
Selling expenses		(492,924)	(9)	(459,950)	(9)
General & administrative expenses		(327,454)	(6)	(307,497)	(6)
Research and development expenses	6(9)	(722,154)	(13)	(671,942)	(13)
Expected Credit (loss) gains	6(4)	3,999	-	8,578	-
Operating expense, net		(1,538,533)	(28)	(1,430,811)	(28)
OPERATING INCOME		717,480	13	787,797	15
NON-OPERATING INCOME AND EXPENSES					
Other gains and losses	6(19)	(18,256)	-	(58,275)	(1)
Finance costs	6(19)	(5,402)	-	(14,261)	-
Share of profits of subsidiaries and associates	6(6)	11,452	-	31,908	1
Interest income	6(19)	682	-	607	-
Rent income	6(8)	14,783	-	13,316	-
Other non-operating revenue-other items		74,369	1	66,828	1
Total Non-operating Income		77,628	1	40,123	1
INCOME BEFORE INCOME TAX		795,108	14	827,920	16
INCOME TAX BENEFIT(EXPENSE)	6(20)	(101,257)	(2)	(113,438)	(2)
NET INCOME		693,851	12	714,482	14
OTHER COMPREHENSIVE INCOME (LOSS)					
Items that are not to be reclassified to profit or loss					
Re-measurements from defined benefit plans		(9,902)	-	(5,510)	-
Unrealized gain(loss) on valuation of equity instruments at fair value through other comprehensive income	6(2)	(1,540)	-	-	-
Share of remeasurements of defined benefit plans of subsidiaries and associates		4,955	-	(250)	-
Items that may be reclassified subsequently to profit or loss					
Exchange differences arising on translation of foreign operations		569	-	(10,757)	-
Other comprehensive income for the year, net of income tax		(5,918)	-	(16,517)	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		\$ 687,933	12	\$ 697,965	14
EARNINGS PER COMMON SHARE(NTD)	6(21)	After-tax		After-tax	
Basic earnings per share		\$ 7.44		\$ 8.41	
Diluted earnings per share		\$ 7.38		\$ 8.14	

(The accompanying notes are an integral part of the parent company only financial statements)

MPI CORPORATION
STATEMENTS OF CHANGES IN EQUITY
From January 1 to December 31 ,2021 and 2020
(All amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

Items	Capital-		Retained Earnings			Others		Total Equity
	Common Stock	Capital Surplus	Legal Capital Reserve	Special Capital Reserve	Unappropriated Earnings	Foreign Currency Translation Reserve	Unrealised gains(losses) from investments in equity instruments measured at fair value through other comprehensive income	
BALANCE,JANUARY,1,2020	\$ 799,587	\$ 980,325	\$ 596,549	\$ 54,229	\$ 2,008,491	\$ (68,477)	\$ -	\$ 4,370,704
Legal capital reserve			43,426		(43,426)			-
Special capital reserve				14,248	(14,248)			-
Cash Dividends of Common Stock					(199,897)			(199,897)
Capital Reserve From Stock Warrants		707,291						707,291
Other changes in capital surplus		(57,333)						(57,333)
Net Income in 2020					714,482			714,482
Other comprehensive income in 2020, net of income tax					(5,760)	(10,757)	-	(16,517)
Total comprehensive income in 2020	-	-	-	-	708,722	(10,757)	-	697,965
Convertible Bonds Transferred To Common Stock	121,215				-			121,215
BALANCE,DECEMBER,31,2020	\$ 920,802	\$ 1,630,283	\$ 639,975	\$ 68,477	\$ 2,459,642	\$ (79,234)	\$ -	\$ 5,639,945
BALANCE,JANUARY,1,2021	\$ 920,802	\$ 1,630,283	\$ 639,975	\$ 68,477	\$ 2,459,642	\$ (79,234)	\$ -	\$ 5,639,945
Legal capital reserve			70,873		(70,873)			-
Special reserve				10,757	(10,757)			-
Cash Dividends of Common Stock					(415,716)			(415,716)
Capital Reserve From Stock Warrants		115,466						115,466
Other changes in capital surplus		(9,249)						(9,249)
Net Income in 2021					693,851			693,851
Other comprehensive income in 2021, net of income tax					(4,947)	569	(1,540)	(5,918)
Total comprehensive income in 2021	-	-	-	-	688,904	569	(1,540)	687,933
Convertible Bonds Transferred To Common Stock	19,936	-						19,936
BALANCE,DECEMBER,31,2021	\$ 940,738	\$ 1,736,500	\$ 710,848	\$ 79,234	\$ 2,651,200	\$ (78,665)	\$ (1,540)	\$ 6,038,315

(The accompanying notes are an integral part of the parent company only financial statements)

MPI CORPORATION
STATEMENTS OF CASH FLOWS

From January 1 to December 31, 2021 and 2020

(All amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

Items	Jan 1 ~ Dec 31, 2021	Jan 1 ~ Dec 31, 2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 795,108	\$ 827,920
Adjustments to reconcile net income to net		
Depreciation	355,705	378,110
Amortization	52,875	53,697
Expected credit loss(gain)	(3,999)	(8,578)
Gains on Financial Assets (Liabilities) at Fair Value through Profit or Loss	241	(7,855)
Interest expense	5,402	14,261
Interest revenue	(682)	(607)
Loss (gain) on equity-method investments	(11,452)	(31,908)
(Gain) loss on disposal of property, plant and equipment	9,467	(304)
Unrealized gross profit on sales to subsidiaries and associates	20,534	40,007
Realized gross profit on sales to subsidiaries and associates	(19,064)	(53,643)
Adjustments-(Gain) loss on lease modification	(169)	(173)
Rent concessions	(479)	-
Net changes in operating assets and liabilities		
Net changes in operating assets		
Decrease (Increase) in accounts receivable	58,806	276,601
Decrease (Increase) in accounts receivable-related parties	(275,944)	(175,780)
Decrease (Increase) in other receivables	1,762	(11,896)
Decrease (Increase) in other receivables-related parties	1,476	18,894
Decrease (Increase) in inventories	(107,973)	(186,547)
Decrease (Increase) in prepayments	(3,229)	7,370
Decrease (Increase) in other current assets	123	1,070
Net changes in operating liabilities		
(Decrease) Increase in contract liabilities	89,744	(144,850)
(Decrease) Increase in accounts payable	51,965	134,886
(Decrease) Increase in accounts payable-related parties	8,511	(1,523)
(Decrease) Increase in other accounts payable	48,318	93,348
(Decrease) Increase in other accounts payable-related parties	8,504	(8,959)
(Decrease) Increase in provision of liabilities	4,146	3,921
(Decrease) Increase in other current liabilities	1,879	(537)
Decrease(Increase) in accrued pension cost	(3,834)	(19,559)
Cash generated from operations	1,087,741	1,197,366
Interest received	674	607
Cash dividends received	32,851	27,349
Interest (excluding capitalization of interest)	(2,670)	(2,109)
Cash dividends	(415,716)	(199,897)
Income taxes paid	(105,870)	(48,900)
Net cash Provided By Operating Activities	597,010	974,416

(Continue)

MPI CORPORATION
STATEMENTS OF CASH FLOWS
From January 1 to December 31, 2021 and 2020
(All amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

Items	Jan 1 ~ Dec 31, 2021	Jan 1 ~ Dec 31, 2020
CASH FLOWS FROM INVESTING ACTIVITIES		
Addition of Financial assets accounted for air value through other comprehensive income	(168,000)	-
Addition of investments accounted for using equity method	(283,471)	-
Additions to property, plant and equipment	(647,249)	(543,246)
Proceeds from sale of property, plant and equipment	4,775	1,298
Intangible assets	(18,249)	(48,345)
Increase in other financial assets	-	(694)
Decrease in other financial assets	903	-
Increase in other non-current assets	-	(146,517)
Decrease in other non-current assets	54,634	-
Net cash Provided Used In Investing Activities	<u>(1,056,657)</u>	<u>(737,504)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Decrease in short-term loans	100,000	(500,000)
Increase in long-term loans	371,083	621,589
Decrease in Guarantee Deposits Received	1,260	(1)
Repayments of lease principal	(50,396)	(61,519)
Net cash (Used In) Financing Activities	<u>421,947</u>	<u>60,069</u>
Net increase in cash and cash equivalents	(37,700)	296,981
Cash and cash equivalents at beginning of year	694,707	397,726
Cash and cash equivalents at end of year	<u>\$ 657,007</u>	<u>\$ 694,707</u>

(The accompanying notes are an integral part of the parent company only financial statements)

Attachment IV

Independent Auditor's Audit Report

The Board of Directors and Shareholders

MPI Corporation

Opinion

We have audited the accompanying consolidated financial statements of **MPI CORPORATION** (the “Company”) and its subsidiaries (collectively referred to as the “Group”), which comprise the consolidated balance sheets as of December 31, 2021 and 2020, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of **the Group** as of December 31, 2021 and 2020, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the “Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants” and auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of **the Group** in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2021. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters on the consolidated financial statements for the year ended December 31, 2021 were as follows:

I. Revenue Recognition

Matter Description

Regarding the accounting policy of revenue recognition, please refer to (27) of Note 4 of the Consolidated Financial Statements. Regarding relevant disclosure, please refer to (17) of Note 6.

Sales revenue is the major index for investors and the management to evaluate the finance or performance of **MPI Group**. As the point in time for revenue recognition and the amount of recognized revenue can make a big difference on the financial statements, the CPA(s) has also reviewed the accuracy of these two key factors during the audit.

Audit Procedures in Response

The CPA(s) has implemented audit procedures in response as summarized below:

- (1) Understood and tested the design and implementation efficiency of sales and receiving circulation control system.
- (2) Understood the major revenue type and trading terms of **MPI Group** to assess if the accounting policy of point in time for revenue recognition is appropriate.
- (3) Understood the product type and sales of the top 10 customers; sampled and reviewed the orders; assessed the influence of trading terms to revenue recognition; and confirmed if MPI Group has handled accounting relevant activities appropriately.
- (4) Evaluated if the number of days for turning over the sales revenue and payables; and analyzed changes to customers of this and last year at the same time point to see if there is any abnormality.
- (5) Implemented the detail test, where transactions of sales revenue before and after the financial statements within a specified period have been sampled to carry out the cut-off test and verify relevant certificates. Changes to the inventory in account books and transferred sales costs have been recorded during an appropriate period of period to evaluate the correctness of the period of recognizing the revenue, ensure if there is any abnormal revenue journal voucher, and understand if there is any grave refund or return after the period.

2. Inventory Valuation

Matter Description

Regarding the accounting policy of inventory valuation, please refer to (17) of Note 4 of

Consolidated Financial Statements. Regarding significant accounting judgments, estimations, and assumptions of inventory valuation, please refer to Note 5 of Individual Financial Statements. Regarding descriptions of inventory accounting items, please refer to (5) of Note 6 of Individual Financial Statements. **The Group** recognize inventories amounting to NT\$2,966,555 thousand and Allowance for inventories amounting to NT\$391,959 thousand. The book value of the Group's inventories as December 31, 2021 was NT\$2,574,596 thousand and accounted 26% of the total assets in the consolidated balance sheet.

MPI Group mainly engages in the manufacturing and sales of semiconductor production and testing equipment. Due to rapid technological changes, short life cycle and intense market competition of electronic products, there is a high tendency for inventory valuation loss and losses caused by outdated inventory. The inventory is evaluated by either the cost or net realizable value, depending on which one has the lower value. Inventories that exceed specific inventory age or are evaluated as outdated during individual assessment shall have the inventory loss evaluation conducted also based on the inventory age and future product demand during specific period of time. The information comes from the management's judgment on each product's net realizable value based on the inventory sales, age and quality conditions. As the amount of MPI Corporation's inventory is great; a number of items are included on the inventory list; and the valuation of inventories that have exceeded specific age or are outdated relies heavily on the management's subjective judgement and involves a high degree of uncertainty, the Account(s) believes that the inventory valuation and obsolescence loss is one of the key audit matters of the year.

Audit Procedures in Response

The CPA(s) has implemented the audit procedures in response as summarized below:

- (1) With the CPA's knowledge of the industry and **MPI Group's** operations, evaluated the soundness of the Corporation's policies concerning the allowance for inventory valuation loss and doubtful debts.
- (2) Understood **MPI Group's** inventory management procedures, reviewed its annual inventory plan, and participated in its annual inventory check to evaluate the management's judgement and control efficiency of outdated inventories.
- (3) Acquired the list of product inventory age, verified the appropriateness of reporting system logic, and confirmed the consistency of report information and adopted policies.
- (4) Evaluated the appropriateness of the methods of calculating inventory valuation impairment, including deciding the inventory classification based on the net realizable value, checking individual material number to verify the basic assumption of the calculation in relevant supporting document, and verify the accuracy of calculation.

Other Matter-Making Reference to the Audits of Component Auditors

Information on the subsidiaries of **MPI Corporation** included the aforementioned statements covering the period of 2021 and 2020. And the information on direct investment as disclosed in note 13 is valued as audited by other public accountants. Said subsidiaries' total assets of are NT\$653,494 thousand and NT\$226,714 thousand or accounted for 6.63% and 2.53% of the consolidated total assets as of December 31, 2021 and 2020, respectively. As of January 1 to December 31, 2021 and 2020, had net operating revenue amounted to NT\$917,927 thousand and NT\$648,372 thousand, or accounted for 14.10% and 10.94% of the consolidated net operating revenue, respectively.

Other Matter

We have also audited **the parent Group** only financial statements of MPI CORPORATION as of and for the years ended December 31, 2021 and 2020 on which we have issued an unqualified opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing **the Group's** ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate **the Group** or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee, are responsible for overseeing **the Group's** financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered

material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **the Group's** internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on **the Group's** ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within **the Group** to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of **the group** audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2021 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

NEXIA Sun Rise CPAs & Company
Taipei, Taiwan, Republic of China

March 24, 2022

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally applied in the Republic of China. For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

MPI CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS (ASSETS)

DECEMBER 31, 2021 AND 2020

(All amounts are expressed in thousand of New Taiwan Dollars unless otherwise stated)

ASSETS	Note	December 31, 2021		December 31, 2020	
		Amounts	%	Amounts	%
CURRENT ASSETS					
Cash and cash equivalents	6(1)	\$ 1,324,292	14	\$ 1,445,267	16
Financial assests at fair value through profit or loss-current	6(13)	68	-	1,289	-
Notes receivable, net	6(3)	170,531	2	80,316	1
Accounts receivable, net	6(4)	1,213,429	12	1,075,050	12
Other receivables		12,480	-	16,901	-
Income tax receivable		27	-	40	-
Inventories, net	6(5)	2,574,596	26	2,468,575	28
Prepayments		119,654	1	131,312	1
Other current assets	8	14,977	-	21,946	-
Total Current Assets		5,430,054	55	5,240,696	58
NONCURRENT ASSETS					
Financial assets at fair value through other comprehensive income-non-current	6(2)	166,460	2	-	-
Property, plant and equipment	6(6).8	3,532,459	36	3,203,429	36
Right-of-use assets	6(7)	160,287	2	111,428	1
Intangible assets	6(8)	253,555	2	42,546	1
Deferred income tax assets	6(19)	125,092	1	118,180	1
Other noncurrent assets	6(9).8	189,562	2	260,313	3
Total Noncurrent Assets		4,427,415	45	3,735,896	42
TOTAL ASSETS		\$ 9,857,469	100	\$ 8,976,592	100

(The accompanying notes are an integral part of these consolidated financial statements)

MPI CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (LIABILITIES AND EQUITY)
DECEMBER 31, 2021 AND 2020
(All amounts are expressed in thousand of New Taiwan Dollars unless otherwise stated)

LIABILITIES AND EQUITY	Note	December 30, 2021		December 31, 2020	
		Amounts	%	Amounts	%
CURRENT LIABILITIES					
Short-term loans	6(10)	\$ 100,000	1	\$ -	-
Contract liabilities — current	6(17)	677,836	7	677,524	8
Notes payable		5,765	-	16,523	-
Accounts payable		556,434	5	524,672	6
Payables on equipment		61,003	1	133,660	1
Other payables	6(11)	896,463	9	795,751	9
Income tax payable		130,842	1	112,332	1
Provisions — current	6(12)	11,955	-	10,493	-
Lease liabilities — current	6(7)	59,883	1	54,879	1
Current portion of bonds payable	6(13)	9,536	-	135,576	2
Current portion of long-term loans	6(14)	10,605	-	-	-
Other current liabilities		17,746	-	16,138	-
Total Current Liabilities		<u>2,538,068</u>	<u>25</u>	<u>2,477,548</u>	<u>28</u>
NONCURRENT LIABILITIES					
Long-term loans	6(14)	1,134,893	12	763,797	8
Provisions — non-current	6(12)	2,684	-	-	-
Deferred income tax liabilities	6(19)	10,921	-	12,194	-
Lease liabilities — non-current	6(7)	101,708	1	58,018	1
Accrued pension cost	6(15)	20,037	-	16,021	-
Other noncurrent liabilities		1,356	-	96	-
Total Noncurrent Liabilities		<u>1,271,599</u>	<u>13</u>	<u>850,126</u>	<u>9</u>
TOTAL LIABILITIES		<u>3,809,667</u>	<u>38</u>	<u>3,327,674</u>	<u>37</u>
EQUITY	6(16)				
EQUITY ATTRIBUTABLE TO SHAREHOLDERS OF THE PARENT					
Capital common stock		940,738	10	920,802	10
Capital surplus		1,736,500	18	1,630,283	18
Retained earnings					
Appropriated as legal capital reserve		710,848	7	639,975	7
Appropriated as special capital reserve		79,234	1	68,477	1
Unappropriated earnings		<u>2,651,200</u>	<u>27</u>	<u>2,459,642</u>	<u>28</u>
Total Retained Earnings		<u>3,441,282</u>	<u>35</u>	<u>3,168,094</u>	<u>36</u>
Others					
Foreign currency translation adjustments		(78,665)	(1)	(79,234)	(1)
Unrealized gain (losses) on financial assets at fair value through other comprehensive income	6(2)	<u>(1,540)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total others		<u>(80,205)</u>	<u>(1)</u>	<u>(79,234)</u>	<u>(1)</u>
Equity attributable to shareholders of the parent		<u>6,038,315</u>	<u>62</u>	<u>5,639,945</u>	<u>63</u>
NONCONTROLLING INTERESTS		<u>9,487</u>	<u>-</u>	<u>8,973</u>	<u>-</u>
TOTAL EQUITY		<u>6,047,802</u>	<u>62</u>	<u>5,648,918</u>	<u>63</u>
TOTAL LIABILITIES AND EQUITY		<u>\$ 9,857,469</u>	<u>100</u>	<u>\$ 8,976,592</u>	<u>100</u>

(The accompanying notes are an integral part of these consolidated financial statements)

MPI CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

From January 1 to December 31, 2021 and 2020

(All amounts are expressed in thousand of New Taiwan Dollars unless otherwise stated)

Items	Note	January 1 ~ December 31, 2021		January 1 ~ December 31, 2020	
		Amounts	%	Amounts	%
OPERATING REVENUE, NET	6(17)				
Sales revenue		\$ 6,155,664	94	\$ 5,710,038	96
Less: sales returns		(10,271)	-	(2,375)	-
sales discounts and allowances		(17,351)	-	(3,803)	-
Commission revenue		4,002	-	2,712	-
Processing Fees revenue		376,681	6	219,029	4
Operating Revenue, net		6,508,725	100	5,925,601	100
OPERATING COSTS	6(5)	(3,765,309)	(58)	(3,340,036)	(56)
GROSS PROFIT, NET		2,743,416	42	2,585,565	44
OPERATING EXPENSES					
Selling expenses		(728,840)	(11)	(631,687)	(11)
General & administrative expenses		(463,275)	(7)	(412,360)	(7)
Research and development expenses	6(8)	(744,766)	(12)	(682,471)	(11)
Expected Credit (losses) gains	6(4)	1,083	-	982	-
Operating expenses, net		(1,935,798)	(30)	(1,725,536)	(29)
OPERATING INCOME		807,618	12	860,029	15
NON-OPERATING INCOME AND EXPENSES					
Other gains and losses, net	6(18)	(25,103)	-	(44,224)	(1)
Finance costs	6(18)	(6,799)	-	(16,309)	(1)
Interest income	6(18)	5,558	-	4,860	-
Rent income	6(7)	10,924	-	9,456	-
Other non-operating revenue-other items		36,544	1	30,903	1
Total Non-operating Income and Expenses		21,124	1	(15,314)	(1)
INCOME BEFORE INCOME TAX		828,742	13	844,715	14
INCOME TAX EXPENSE	6(19)	(133,284)	(2)	(130,494)	(2)
NET INCOME		695,458	11	714,221	12
OTHER COMPREHENSIVE INCOME (LOSS)					
Items that are not to be reclassified to profit or loss					
Re-measurements from defined benefit plans		(4,947)	-	(5,760)	-
Unrealized gain (losses) on financial assets at fair value through other comprehensive income	6(2)	(1,540)	-	-	-
Items that may be reclassified subsequently to profit or loss					
Exchange differences arising on translation of foreign operations		(524)	-	(10,664)	-
Other comprehensive income for the period, net of income tax		(7,011)	-	(16,424)	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		\$ 688,447	11	\$ 697,797	12
NET INCOME (LOSS) ATTRIBUTABLE TO :					
Shareholders of the parent		\$ 693,851	11	\$ 714,482	12
Non-controlling interests		1,607	-	(261)	-
		\$ 695,458	11	\$ 714,221	12
TOTAL COMPREHENSIVE INCOME (LOSS)					
Shareholders of the parent		\$ 687,933	11	\$ 697,965	12
Non-controlling interests		514	-	(169)	-
		\$ 688,447	11	\$ 697,796	12
EARNINGS PER COMMON SHARE (NTD)	6(20)	After-tax		After-tax	
Basic earnings per share		\$ 7.44		\$ 8.41	
Diluted earnings per share		\$ 7.38		\$ 8.14	

(The accompanying notes are an integral part of these consolidated financial statements)

MPI CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

From January 1 to December 31, 2021 and 2020

(All amounts are expressed in thousand of New Taiwan Dollars unless otherwise stated)

Item	Capital		Retained Earnings			Others		Total	Non-controlling Interests	Total Equity
	Common Stock	Capital Surplus	Legal Capital Reserve	Special Capital Reserve	Unappropriated Earnings	Foreign Currency Translation Reserve	Unrealized gain (losses) on financial assets at fair value through other comprehensive income			
BALANCE, JANUARY, 1, 2020	\$ 799,587	\$ 980,325	\$ 596,549	\$ 54,229	\$ 2,008,491	\$ (68,477)	\$ -	\$ 4,370,704	\$ 9,141	\$ 4,379,845
Legal capital reserve			43,426		(43,426)			-		-
Special capital reserve				14,248	(14,248)			-		-
Cash Dividends of Common Stock					(199,897)			(199,897)		(199,897)
Capital Reserve From Stock Warrants		707,291						707,291		707,291
Other changes in capital surplus		(57,333)						(57,333)		(57,333)
Net Income in 2020					714,482			714,482	(261)	714,221
Other comprehensive income in 2020, net of income tax					(5,760)	(10,757)	-	(16,517)	93	(16,424)
Total comprehensive income in 2020	-	-	-	-	708,722	(10,757)	-	697,965	(168)	697,797
Convertible Bonds Transferred To Common Stock	121,215	-						121,215		121,215
BALANCE, DECEMBER, 31, 2020	\$ 920,802	\$ 1,630,283	\$ 639,975	\$ 68,477	\$ 2,459,642	\$ (79,234)	\$ -	\$ 5,639,945	\$ 8,973	\$ 5,648,918
BALANCE, JANUARY, 1, 2021	\$ 920,802	\$ 1,630,283	\$ 639,975	\$ 68,477	\$ 2,459,642	\$ (79,234)	\$ -	\$ 5,639,945	\$ 8,973	\$ 5,648,918
Legal capital reserve			70,873		(70,873)			-		-
Special capital reserve				10,757	(10,757)			-		-
Cash Dividends of Common Stock					(415,716)			(415,716)		(415,716)
Capital reserve from stock warrants		115,466						115,466		115,466
Other changes in capital surplus		(9,249)						(9,249)		(9,249)
Net Income in 2021					693,851			693,851	1,607	695,458
Other comprehensive income in 2021, net of income tax					(4,947)	569	(1,540)	(5,918)	(1,093)	(7,011)
Total comprehensive income in 2021	-	-	-	-	688,904	569	(1,540)	687,933	514	688,447
Convertible Bonds Transferred To Common Stock	19,936	-						19,936		19,936
BALANCE, DECEMBER, 31, 2021	\$ 940,738	\$ 1,736,500	\$ 710,848	\$ 79,234	\$ 2,651,200	\$ (78,665)	\$ (1,540)	\$ 6,038,315	\$ 9,487	\$ 6,047,802

(The accompanying notes are an integral part of these consolidated financial statements)

MPI CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS

From January 1 to December 31, 2021 and 2020

(All amounts are expressed in thousand of New Taiwan Dollars unless otherwise stated)

Items	Jan 1 ~ Dec 31, 2021	Jan 1 ~ Dec 31, 2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 828,742	\$ 844,715
Adjustments to reconcile net income to net cash		
Depreciation	436,889	484,958
Amortization	59,761	63,731
Expected Credit loss (gain)	(1,083)	(982)
(Gain) loss on Financial Assets (Liabilities) at Fair Value through Profit or Loss	241	(7,855)
Interest expense	6,799	16,309
Interest revenue	(5,558)	(4,860)
(Gain) loss on disposal of property, plant and equipment	13,323	10
(Gain) loss on lease modification	(410)	(173)
Rent concessions	(479)	(488)
Net changes in operating assets and liabilities		
Net changes in operating assets		
Decrease (Increase) in notes receivable	(90,215)	15,758
Decrease (Increase) in accounts receivable	(111,723)	160,273
Decrease (Increase) in other receivables	4,428	(14,435)
Decrease (Increase) in inventories	(90,311)	(214,059)
Decrease (Increase) in prepayments	13,321	(27,801)
Decrease (Increase) in other current assets	(657)	1,546
Net changes in operating liabilities		
(Decrease) Increase in contract liabilities	(1,481)	(133,707)
(Decrease) Increase in notes payable	(10,758)	3,734
(Decrease) Increase in accounts payable	29,119	144,694
(Decrease) Increase in other accounts payable	92,465	86,931
(Decrease) Increase in provision for liabilities	4,146	3,921
(Decrease) Increase in other current liabilities	1,608	(3,881)
(Decrease) Increase in net defined benefit liability	(930)	(22,508)
Cash generated from operations	1,177,237	1,395,831
Interest received	5,551	4,860
Interest paid	(2,786)	(2,085)
Cash dividend paid	(415,716)	(199,897)
Income taxes paid	(122,946)	(63,880)
Net cash Provided By (Used In) Operating Activities	641,340	1,134,829

(Continue)

MPI CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS

From January 1 to December 31, 2021 and 2020

(All amounts are expressed in thousand of New Taiwan Dollars unless otherwise stated)

Items	Jan 1 ~ Dec 31, 2021	Jan 1 ~ Dec 31, 2020
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisitions of financial assets at fair value through other comprehensive income	(168,000)	-
Net cash outflow arising from acquisition of subsidiaries	(272,560)	-
Acquisition of property, plant and equipment	(762,140)	(590,453)
Proceeds from disposal of property, plant and equipment	8,475	1,113
Acquisition of intangible assets	(18,985)	(48,376)
Increase in other financial assets	(3,865)	(1,534)
Increase in other non-current assets	-	(160,550)
Decrease in other non-current assets	64,917	-
Net cash Provided By (Used In) Investing Activities	<u>(1,152,158)</u>	<u>(799,800)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in short-term loans	100,000	-
Decrease in short-term loans	-	(500,000)
Issuance of long-term loans	370,339	621,589
Increase in Guarantee Deposits Received	1,260	-
Decrease in Guarantee Deposits Received	-	(1)
Cash payments for the principal portion of the lease liability	(81,092)	(109,404)
Increase (decrease) in non-controlling interests	<u>(1,093)</u>	<u>93</u>
Net cash Provided By (Used In) Financing Activities	<u>389,414</u>	<u>12,277</u>
Effects of exchange rate change on cash	<u>429</u>	<u>(5,350)</u>
Net increase (decrease) in cash and cash equivalents	(120,975)	341,956
Cash and cash equivalents at beginning of the period	<u>1,445,267</u>	<u>1,103,311</u>
Cash and cash equivalents at end of the period	<u>\$ 1,324,292</u>	<u>\$ 1,445,267</u>

(The accompanying notes are an integral part of these consolidated financial statements)

Attachment V

MPI Corporation
Disposition of Net Earnings
2021

Unit: NTD \$

Items	Amount	
	Subtotal	Total
Unallocated earnings at the beginning		\$ 1,962,296,486
Less: Other comprehensive income (actuarial income under defined benefit plans in 2021)	(4,946,798)	
Add: Net Profit After Tax in 2021	693,850,480	
Subtotal:		2,651,200,168
Provision:		
Less: Provision of legal reserve (10%)	(68,890,368)	
Add: Reversal (Provision) of Special Reserve (Increase in Shareholders' Equity: Exchange differences on translation of foreign financial statements.)	568,323	
Less: Provision of special reserve (Decrease in Shareholders' Equity: Unrealized evaluation gain (loss) on financial assets at fair value through other comprehensive income)	(1,540,000)	
Subtotal of allocable earnings:		2,581,338,123
Earnings to be allocated upon resolution of the Board of Directors:		
Distributable items:		
Shareholder bonus - cash	(376,313,520)	
Shareholder bonus - stock	(0)	
Unappropriated retained earnings		\$ 2,205,024,603

Chairman: Ko, Chang-Lin

President: Scott Kuo

Chief Accounting Officer: Rose Jao

Attachment VI

MPI Corporation

Comparison Table of the “Articles of Incorporation” Before and After Amendments

Clause	Before amendment	After amendment	Note
Article VIII	<p>The Meeting of Shareholders consists of the annual general meeting and special shareholders’ meeting. The annual general meeting will usually be convened once a year within six (6) months after the end of a fiscal year. Special session may be convened at any time as needed.</p> <p>The Company may adopt the system of voting in written or electronic means in a session of the shareholder’s meeting and the procedure shall be instituted in accordance with applicable laws.</p>	<p>The Meeting of Shareholders consists of the annual general meeting and special shareholders’ meeting. The annual general meeting will usually be convened once a year within six (6) months after the end of a fiscal year. Special session may be convened at any time as needed.</p> <p><u>A shareholders’ meeting can be held by means of visual communication network or other methods promulgated by the central competent authority.</u></p> <p>The Company may adopt the system of voting in written or electronic means in a session of the shareholder’s meeting and the procedure shall be instituted in accordance with applicable laws.</p>	<u>In response to the amendments to the Company Act.</u>
Article XXII	<p>The Articles of Incorporation were instituted on July 20, 1995. Amendment was made for the 1st instance on September 20, 1996. (Omitted)</p>	<p>The Articles of Incorporation were instituted on July 20, 1995. Amendment was made for the 1st instance on September 20, 1996. (Omitted)</p> <p><u>24th Amendments hereto were made on June 15, 2022.</u></p>	<u>Addition of the date of the last amendment.</u>

Attachment VII

MPI Corporation

Comparison table of clauses before and after the amendment of the “Procedure for the Acquisitions and Dispositions of Assets”

Clause	Before amendment	After amendment	Note
Article VIII	<p>In the event of any of the followings in the acquisition and disposition of assets, the Company shall publicly announce and report the relevant information in appropriate format on the website designated by Financial Supervisory Commission within 2 days after action has been taken depending on the nature of the assets:</p> <p>I. Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company’s total assets, or NT\$300 million or more. The trading of domestic government bonds, bonds under repurchase, subscription or redemption of money market funds issued by domestic securities investment trust enterprises are excluded.</p> <p>II. Engaged in mergers, spin-offs, acquisitions or assignment of shares.</p> <p>III. Loss in derivative trade at the upper limit of the total or individual contracts as set forth in the procedure governing derivative trade.</p> <p>IV. Where equipment or right-of-use assets thereof for business use are</p>	<p>In the event of any of the followings in the acquisition and disposition of assets, the Company shall publicly announce and report the relevant information in appropriate format on the website designated by Financial Supervisory Commission within 2 days after action has been taken depending on the nature of the assets:</p> <p>I. Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company’s total assets, or NT\$300 million or more. The trading of domestic government bonds, bonds under repurchase, subscription or redemption of money market funds issued by domestic securities investment trust enterprises are excluded.</p> <p>II. Engaged in mergers, spin-offs, acquisitions or assignment of shares.</p> <p>III. Loss in derivative trade at the upper limit of the total or individual contracts as set forth in the procedure governing derivative trade.</p> <p>IV. Where equipment or right-of-use assets thereof for business use are</p>	<p>The amendments were made in response to the FSC’s Letter Jin-Guan-Fa-Zi No. 1110380465 on January 28, 2022.</p>

Clause	Before amendment	After amendment	Note
	<p>acquired or disposed, the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:</p> <p>(I) For a public company whose paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.</p> <p>(II) For a public company whose paid-in capital is NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.</p> <p>V. The acquisition or disposal of real property issued for construction use of a public company in the construction business The acquisition or disposal of real property or right-of-use assets thereof issued for construction use of the Company and the trading counterpart is not a related party, and the amount of transactions falls below NT\$500 million; among such cases, if the public company has paid-in capital of NT\$10 billion or more, and has disposal of real property from a completed construction project constructed by itself, and the transaction counterparty is not a related party, then the threshold shall be a transaction amount reaching NT\$1 billion or more.</p> <p>VI. Where acquisition of real property through the construction on property land by commissioned</p>	<p>acquired or disposed, the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:</p> <p>(I) For a public company whose paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.</p> <p>(II) For a public company whose paid-in capital is NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.</p> <p>V. The acquisition or disposal of real property issued for construction use of a public company in the construction business The acquisition or disposal of real property or right-of-use assets thereof issued for construction use of the Company and the trading counterpart is not a related party, and the amount of transactions falls below NT\$500 million; among such cases, if the public company has paid-in capital of NT\$10 billion or more, and has disposal of real property from a completed construction project constructed by itself, and the transaction counterparty is not a related party, then the threshold shall be a transaction amount reaching NT\$1 billion or more.</p> <p>VI. Where acquisition of real property through the construction on property land by commissioned</p>	

Clause	Before amendment	After amendment	Note
	<p>builder, construction on leased land by commissioned builder, joint venture of construction for sharing of built premises, joint venture of construction with sharing of proceeds, and joint venture of construction with separate selling of the premises, and furthermore the transaction counterparty is not a related party, the planned investment of the Company falls below NT\$500 million.</p> <p>VII. All transactions of assets further to the content as stated in the preceding six subparagraphs, disposal of creditor right by financial institutions, or investments in mainland China which amount is in excess of 20% of the paid-in capital of the company or NTD300 million. This shall not apply to the following circumstances:</p> <p>(I) Domestic government bond trade.</p> <p>(II) Where conducted by the professional investors-securities trading on securities exchanges or OTC markets, or subscription to ordinary corporate bonds or general bank debentures without equity characteristics that are offered and issued in the primary market (excluding subordinated debts), or subscription to or redemption of securities investment trust funds or futures</p>	<p>builder, construction on leased land by commissioned builder, joint venture of construction for sharing of built premises, joint venture of construction with sharing of proceeds, and joint venture of construction with separate selling of the premises, and furthermore the transaction counterparty is not a related party, the planned investment of the Company falls below NT\$500 million.</p> <p>VII. All transactions of assets further to the content as stated in the preceding six subparagraphs, disposal of creditor right by financial institutions, or investments in mainland China which amount is in excess of 20% of the paid-in capital of the company or NTD300 million. This shall not apply to the following circumstances:</p> <p>(I) Domestic government bond trade, <u>or international bonds issued by a foreign central government with a sovereign rating not lower than the sovereign rating of the ROC.</u></p> <p>(II) Where done by professional investors - Securities trading on securities exchanges or <u>OTC markets</u>, or subscription for ordinary corporate bonds and general bank debentures without equity characteristics (excluding</p>	

Clause	Before amendment	After amendment	Note
	<p>trust funds, or subscription by a securities firm of securities as necessitated by its undertaking business, or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange (TPEX) of the Republic of China.</p> <p>(III) Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>The aforementioned amounts shall be calculated in the following methods:</p> <p>I. The amount of each transaction.</p> <p>II. The accumulated amount for transactions with particular counterparty for the acquisition or disposition of subject of trade of the same nature in one year.</p> <p>III. The accumulated amount of acquisitions and disposals (cumulated respectively) of the same project of real property or right-of-use assets thereof within the preceding year.</p> <p>IV. The accumulated amount of acquisitions or dispositions (calculated separately) of particular security within the preceding year.</p> <p>One year as referred to shall be the period from the date of deed</p>	<p>subordinated debt) that are offered and issued in the primary market, or subscription for or redemption of securities investment trust funds or futures trust funds, <u>or subscription by a securities firm of securities as necessitated by its undertaking business</u> or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange.</p> <p>(III) Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>The aforementioned amounts shall be calculated in the following methods:</p> <p>I. The amount of each transaction.</p> <p>II. The accumulated amount for transactions with particular counterparty for the acquisition or disposition of subject of trade of the same nature in one year.</p> <p>III. The accumulated amount of acquisitions and disposals (cumulated respectively) of the same project of real property or right-of-use assets thereof within the preceding year.</p> <p>IV. The accumulated amount of</p>	

Clause	Before amendment	After amendment	Note
	<p>moving backward for one year in retrospect. The portion of trade already declared as required in this procedure could be exempted from calculation. The Company shall declare all information of derivative trade conducted by itself and subsidiaries, which are not domestic public companies to the end of the previous month in designated format to designated website of FSC by the 10th day of each month.</p> <p>Where the Company, at the time of public announcement, makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two (2) days counting inclusively from the date of knowing of such error or omission.</p> <p>In acquisition or disposal of assets, the Company shall keep a copy of related contracts, minutes of meetings on record, record books, appraisal reports, opinions issued by certified public accountants, lawyers or securities underwriters, and retain such documents for at least 5 years unless otherwise specified by law.</p>	<p>acquisitions or dispositions (calculated separately) of particular security within the preceding year.</p> <p>One year as referred to shall be the period from the date of deed moving backward for one year in retrospect. The portion of trade already declared as required in this procedure could be exempted from calculation. The Company shall declare all information of derivative trade conducted by itself and subsidiaries, which are not domestic public companies to the end of the previous month in designated format to designated website of FSC by the 10th day of each month.</p> <p>Where the Company, at the time of public announcement, makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two (2) days counting inclusively from the date of knowing of such error or omission.</p> <p>In acquisition or disposal of assets, the Company shall keep a copy of related contracts, minutes of meetings on record, record books, appraisal reports, opinions issued by certified public accountants, lawyers or securities underwriters, and retain such documents for at least 5 years unless otherwise specified by law.</p>	
Article X	<p>With the exception of transactions with domestic government institutions, construction on property land by commissioned builders, construction on leased land by commissioned builder, or the</p>	<p>With the exception of transactions with domestic government institutions, construction on property land by commissioned builders, construction on leased land by commissioned builder, or the</p>	<p>The amendments were made in response to the FSC's Letter Jin-Guan-Zhe</p>

Clause	Before amendment	After amendment	Note
	<p>acquisition or disposal of machinery and equipment or right-of-use assets thereof held for business purpose, any acquisition or disposal of real property, equipment, or right-of-use assets thereof, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, the Company shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:</p> <p>I. Where the limit price, fixed price, or specific price is taken as a reference for setting the transaction price due to specific reasons, the resolution of the Board of Directors shall be necessary before the transaction. The same procedures shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.</p> <p>II. The transaction amount exceeds NT\$1 billion shall be subject to the appraisal of at least 2 professional appraisal firms.</p> <p>III. If any of the following conditions are applicable, a certified public accountant shall be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (hereinafter referred to as the ARDF) and render a</p>	<p>acquisition or disposal of machinery and equipment or right-of-use assets thereof held for business purpose, any acquisition or disposal of real property, equipment, or right-of-use assets thereof, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, the Company shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:</p> <p>I. Where the limit price, fixed price, or specific price is taken as a reference for setting the transaction price due to specific reasons, the resolution of the Board of Directors shall be necessary before the transaction. The same procedures shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.</p> <p>II. The transaction amount exceeds NT\$1 billion shall be subject to the appraisal of at least 2 professional appraisal firms.</p> <p>III. If any of the following conditions are applicable, consult with a certified public accountant for presentation of a fair opinion on the difference and the causes of the difference unless the appraisal result indicates a higher price than the transaction amount or the appraised value of the assets for disposal fall below the actual</p>	<p>ng-Fa-Zi No. 1110380465 on January 28, 2022.</p>

Clause	Before amendment	After amendment	Note
	<p>specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price, unless the appraisal result indicates a higher price than the transaction amount or the appraised value of the assets for disposal fall below the actual transaction amount:</p> <p>(I) The difference between the appraisal value and the transaction amount exceeds 20% of the transaction amount.</p> <p>(II) The appraisal values presented by 2 or more professional appraisal firms showed variation of more than 10% of the transaction value.</p> <p>IV. The date on which the professional appraisal firms issued the appraisal reports shall not fall beyond 3 months from the contract execution date. If the announced present value in the same period is applicable and is falling within 6 months, the original appraisal firms shall present a statement of opinion.</p>	<p>transaction amount:</p> <p>(I) The difference between the appraisal value and the transaction amount exceeds 20% of the transaction amount.</p> <p>(II) The appraisal values presented by 2 or more professional appraisal firms showed variation of more than 10% of the transaction value.</p> <p>IV. The date on which the professional appraisal firms issued the appraisal reports shall not fall beyond 3 months from the contract execution date. If the announced present value in the same period is applicable and is falling within 6 months, the original appraisal firms shall present a statement of opinion.</p>	
Article XI	When acquiring or disposing of securities, the Company shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a CPA, for reference in appraising the transaction price. Where the transaction amount reaches 20 percent or more of the Company's paid-in capital or NT\$300 million or more, the	When acquiring or disposing of securities, the Company shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a CPA, for reference in appraising the transaction price. Where the transaction amount reaches 20 percent or more of the Company's paid-in capital or NT\$300 million or more, the	The amendments were made in response to the FSC's Letter Jin-Guan-Zhe ng-Fa-Zi No. 1110380465 on January 28, 2022.

Clause	Before amendment	After amendment	Note
	Company shall engage a CPA prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price. If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF. This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).	Company shall engage a CPA prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price. This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).	
Article XII	In acquisition or disposal of intangible assets or right-of-use assets and memberships and the transaction amount exceeds 20% or more of the Company's paid-in capital or NT\$300 million or more, the Company shall retain a certified public accountant prior to the date of occurrence of the fact to render an opinion on the rationality of the transaction price except for a transaction with a domestic government agency, and the CPA shall handle matters in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.	In acquisition or disposal of intangible assets or right-of-use assets and memberships and the transaction amount exceeds 20% or more of the Company's paid-in capital or NT\$300 million or more, the Company shall retain a certified public accountant prior to the date of occurrence of the fact to render an opinion on the rationality of the transaction price except for a transaction with a domestic government agency.	The amendments were made in response to the FSC's Letter Jin-Guan-Zheng-Fa-Zi No. 1110380465 on January 28, 2022.
Article XIV	Those professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide public companies with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall satisfy the following requirements: I. May not have previously received a final and unappealable sentence to	Those professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide public companies with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall satisfy the following requirements: I. May not have previously received a final and unappealable sentence to	The amendments were made in response to the FSC's Letter Jin-Guan-Zheng-Fa-Zi No. 1110380465 on January 28, 2022.

Clause	Before amendment	After amendment	Note
	<p>imprisonment for 1 year or longer for a violation of the Securities and Exchange Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.</p> <p>II. May not be a related party or de facto related party of any party to the transaction.</p> <p>III. If the Company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.</p> <p>When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following:</p> <p>I. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.</p> <p>II. When examining a case, they shall appropriately plan and execute adequate working procedures, to produce a conclusion and</p>	<p>imprisonment for 1 year or longer for a violation of the Securities and Exchange Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.</p> <p>II. May not be a related party or de facto related party of any party to the transaction.</p> <p>III. If the Company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.</p> <p>When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the self-discipline standards of their affiliated associations and the following:</p> <p>I. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.</p> <p>II. When executing a case, they shall appropriately plan and execute adequate</p>	

Clause	Before amendment	After amendment	Note
	<p>use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.</p> <p>III. They shall undertake an item-by-item evaluation of the comprehensiveness, accuracy, and reasonableness of the sources of data used, the parameters, and the information as the basis for issuance of the appraisal report or the opinion.</p> <p>IV. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is reasonable and accurate, and that they have complied with applicable laws and regulations.</p>	<p>working procedures, to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusions shall be fully and accurately specified in the case working papers.</p> <p>III. They shall undertake an item-by-item evaluation of adequacy and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.</p> <p>IV. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is adequate and reasonable, and that they have complied with applicable laws and regulations.</p>	
Article XVI	When the Company acquires or disposes of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market	When the Company acquires or disposes of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market	The amendments were made in response to the FSC's Letter Jin-Guan-Zheng-Fa-Zi No. 1110380465 on January 28, 2022.

Clause	Before amendment	After amendment	Note
	<p>funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the Audit Committee and the Board of Directors:</p> <p>I. The purpose, necessity, and expected return of/from the acquisition or disposition of assets.</p> <p>II. The reason for choosing a related party as the counterparty.</p> <p>III. With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 17 and Article 17-1.</p> <p>IV. Information on the original date of acquisition of the assets by the related party and the price, the counterparty and its relation to the related party and the Company.</p> <p>V. The projection of cash flows from the month the agreement is made in one year ahead with assessment of the necessity of the transaction and the reasonableness of capital utilization.</p> <p>VI. The appraisal reports issued by professional appraisal firms or opinions of certified public accountants as required in Article 15.</p> <p>VII. Restrictions and other important covenants for the transaction concerned.</p> <p>The amounts of transactions</p>	<p>funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the Audit Committee and the Board of Directors:</p> <p>I. The purpose, necessity, and expected return of/from the acquisition or disposition of assets.</p> <p>II. The reason for choosing a related party as the counterparty.</p> <p>III. With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 17 and Article 17-1.</p> <p>IV. Information on the original date of acquisition of the assets by the related party and the price, the counterparty and its relation to the related party and the Company.</p> <p>V. The projection of cash flows from the month the agreement is made in one year ahead with assessment of the necessity of the transaction and the reasonableness of capital utilization.</p> <p>VI. The appraisal reports issued by professional appraisal firms or opinions of certified public accountants as required in Article 15.</p> <p>VII. Restrictions and other important covenants for the transaction concerned.</p>	

Clause	Before amendment	After amendment	Note
	<p>mentioned in the preceding Paragraph shall be duly counted based on Article 8. The term “within the preceding year” as set forth herein denotes the one-year-period preceding the date of occurrence of the current transaction. Items which have been submitted to the Audit Committee for review and to the Board of Directors for resolution as required by the procedure need not be counted toward the transaction amount.</p> <p>Any transactions listed below to be entered into between the Company and its parent or subsidiaries, or between the subsidiaries in which it directly or indirectly holds 100% of the issued shares or authorized capital, shall be subject to the final approval of the Board pursuant to Article 5-1 whereby the Chairman shall be authorized to make decision within specific limit and presented in the most recent meeting of the Board for ratification:</p> <p>I. Acquisition or disposal of equipment or right-of-use assets thereof held for business use.</p> <p>II. Acquisition or disposal of real property right-of-use assets held for business use.</p> <p>Where the position of independent director has been created in accordance with the provisions of the Securities and Exchange Act, when a matter is submitted for discussion to the Board of Directors pursuant to Paragraph 1, the Board of Directors shall take into full consideration each independent director’s opinions. If an independent director objects to or expresses reservations about</p>	<p>Any transactions listed below to be entered into between the Company and its parent or subsidiaries, or between the subsidiaries in which it directly or indirectly holds 100% of the issued shares or authorized capital, shall be subject to the final approval of the Board pursuant to Article 5-1 whereby the Chairman shall be authorized to make decision within specific limit and presented in the most recent meeting of the Board for ratification:</p> <p>I. Acquisition or disposal of equipment or right-of-use assets thereof held for business use.</p> <p>II. Acquisition or disposal of real property right-of-use assets held for business use.</p> <p>Where the position of independent director has been created in accordance with the provisions of the Securities and Exchange Act, when a matter is submitted for discussion to the Board of Directors pursuant to Paragraph 1, the Board of Directors shall take into full consideration each independent director’s opinions. If an independent director objects to or expresses reservations about</p>	

Clause	Before amendment	After amendment	Note
	<p>any matter, it shall be recorded in the minutes of the Board of Directors meeting.</p> <p>Where an Audit Committee may have been established in accordance with the Securities and Exchange Act, the approval by a simple majority of all members of the Audit Committee is required before presenting to the Board for resolution.</p>	<p>any matter, it shall be recorded in the minutes of the Board of Directors meeting.</p> <p>Where an Audit Committee may have been established in accordance with the Securities and Exchange Act, the approval by a simple majority of all members of the Audit Committee is required before presenting to the Board for resolution.</p> <p><u>When transactions referred to in Paragraph 1 are to be conducted between the Company and its subsidiary which is not a domestic public company, and the transaction amount reaches more than 10 percent of the Company's total assets, the Company may not proceed to enter into a transaction contract or make a payment until the matters prescribed in Paragraph 1 have been approved by the shareholders' meeting; however, this requirement does not apply to transactions between the Company and the parent company or the other subsidiaries of it, or between its subsidiaries.</u></p> <p>The calculation of the transaction amounts referred to in <u>Paragraph 1</u> and the <u>preceding paragraph</u> shall be done in accordance with Article 8, and "within the preceding year" as used refers to the year preceding the date of occurrence of the current transaction. Items that have been submitted to a <u>shareholders' meetings</u>, and approved by the Audit Committee and by the Board of Directors pursuant to the Procedure need not be counted toward the transaction amount.</p>	
	The requirement of 10% of the	The requirement of 10% of the	

Clause	Before amendment	After amendment	Note
	<p>total assets in this procedure shall be based on the amount of total assets as stated in the parent company only or individual financial statements prepared in accordance with the Criteria for Compilation of Financial Reports by Securities Issuers in the most recent fiscal period. If there is no face value for the Company shares, or the face value per share is not NTD10, the requirement of 20% of the paid-in capital as stated in this procedure shall be based on 10% of the shareholders' equity attributable to the parent company;</p> <p>The requirement of the transition amount of the paid-in capital reaches NT\$10 billion as stated in this procedure, shall be based on NT\$20 billion of the shareholders' equity attributable to the parent company.</p>	<p>total assets in this procedure shall be based on the amount of total assets as stated in the parent company only or individual financial statements prepared in accordance with the Criteria for Compilation of Financial Reports by Securities Issuers in the most recent fiscal period. If there is no face value for the Company shares, or the face value per share is not NTD10, the requirement of 20% of the paid-in capital as stated in this procedure shall be based on 10% of the shareholders' equity attributable to the parent company;</p> <p>The requirement of the transition amount of the paid-in capital reaches NT\$10 billion as stated in this procedure, shall be based on NT\$20 billion of the shareholders' equity attributable to the parent company.</p>	

Attachment VIII

MPI Corporation

Comparison Table of the “Parliamentary Rules for Shareholders’ Meetings” Before and After Amendments

Clause	Before amendment	After amendment	Note
Article II	<p>Unless otherwise specified by laws, shareholders’ meetings are to be convened by the Board of Directors.</p> <p>The Company shall compile an electronic file that contains the meeting advice, a proxy form, a detailed agenda of topics to be acknowledged or discussed during the meeting, and notes on the re-election or dismissal of directors and post it onto the Market Observation Post System (MOPS) at least 30 days before an annual general meeting, or 15 days before an extraordinary shareholder meeting. In addition, the Company shall prepare the parliamentary procedure handbook and supplementary materials for the meeting in electronic version and upload the information to MOPS at least 21 days before a regular session or 15 days before a special session of a shareholders’ meeting is scheduled.</p>	<p>Unless otherwise specified by laws, shareholders’ meetings are to be convened by the Board of Directors.</p> <p><u>Changes to how the Company convenes its shareholders’ meeting shall be resolved by the Board of Directors, and shall be made no later than mailing of the shareholders’ meeting notice.</u></p> <p>The Company shall compile an electronic file that contains the meeting advice, a proxy form, a detailed agenda of topics to be acknowledged or discussed during the meeting, and notes on the re-election or dismissal of directors and post it onto the Market Observation Post System (MOPS) at least 30 days before an annual general meeting, or 15 days before an extraordinary shareholder meeting. The Company shall prepare electronic versions of the meeting handbook and supplemental meeting materials and upload them to the MOPS more than 21 days before the date of the annual general meeting or more than 15 days before the date of the special general meeting. <u>However, where the Company’s paid-in capital reaches NT\$10 billion or more as of the last day of the most recent fiscal year, or in which the aggregate shareholding percentage of foreign investors and mainland Chinese investors reached 30% or more as recorded in the roster of shareholders at the time of holding the shareholders’</u></p>	<p>The amendments were made in response to Letter Zhen-Guei-Jian-Zi No. 11100543771 on March 11, 2022.</p>

Clause	Before amendment	After amendment	Note
	<p>The meeting handbook and supplementary materials of the current shareholders' meeting shall be prepared 15 days before the date of the meeting for shareholders to read at any time. They shall also be displayed in the Company and in the professional shareholder service agent entrusted by the Company, and shall be distributed at the meeting.</p> <p>(Omitted)</p>	<p><u>meeting in the most recent fiscal year, it shall upload the electronic file 30 days prior to the day on which the shareholders' meeting is to be held.</u></p> <p>The meeting handbook and supplementary materials of the current shareholders' meeting shall be prepared 15 days before the date of the meeting for shareholders to read at any time. They shall also be displayed in the Company and in the professional shareholder service agent entrusted by the Company. <u>The Company shall make the meeting handbook and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manners on the date of the shareholders' meeting:</u></p> <p><u>I. For physical shareholders' meetings, to be distributed on-site at the meeting.</u></p> <p><u>II. For hybrid shareholders' meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform in an electronic form.</u></p> <p><u>III. For shareholders' meeting convened by means of the visual communication network only, to be shared on the virtual meeting platform in an electronic form.</u></p> <p>(Omitted)</p>	
Article III	For each general meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's	For each general meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's	The amendments were made in response to Letter Zhen-Guei-Jian-Zi No.

Clause	Before amendment	After amendment	Note
	<p>authorization. One shareholder may appoint one proxy and present one authorization of proxy and such document shall be delivered to the Company five days prior to the scheduled date of the shareholders' meeting. Where duplicate copies of the authorization of proxy are delivered, the earliest one delivered shall prevail, unless a declaration is made to cancel the earlier appointment of proxy. After the delivery of the authorization of proxy to the Company, any shareholder who desires to attend the meeting in person or cast the vote in written or electronic form shall inform the Company for the revocation of the authorization in writing two days prior to the scheduled date of the meeting. In the event that any such notice is sent beyond the time limit, votes cast by the proxy at the meeting shall prevail.</p> <p>Notice to the Company for revocation of the authorization of proxy shall be made in writing. For the expression of such intent beyond the deadline, the vote cast by the proxy in the meeting under the authorization shall prevail.</p>	<p>authorization. One shareholder may appoint one proxy and present one authorization of proxy and such document shall be delivered to the Company five days prior to the scheduled date of the shareholders' meeting. Where duplicate copies of the authorization of proxy are delivered, the earliest one delivered shall prevail, unless a declaration is made to cancel the earlier appointment of proxy. After the delivery of the authorization of proxy to the Company, any shareholder who desires to attend the meeting in person or cast the vote in written or electronic form shall inform the Company for the revocation of the authorization in writing two days prior to the scheduled date of the meeting. In the event that any such notice is sent beyond the time limit, votes cast by the proxy at the meeting shall prevail. <u>After a proxy form has been delivered to the Company, if the shareholder intends to attend a visual shareholders' meeting, a written notice of proxy cancellation shall be submitted to the Company two days before the meeting date.</u> If the cancellation notice is submitted after the due date, votes cast at the meeting by the proxy shall prevail.</p>	<p>11100543771 on March 11, 2022.</p>
Article IV		<p><u>The Company shall specify in its shareholders' meeting notices the accepted shareholders, solicitors, and proxies (hereinafter referred to as the "shareholders"), the time during which shareholder attendance registrations will be</u></p>	<p>The amendments were made in response to Letter Zhen-Guei-Jian-Zi No. 11100543771 on</p>

Clause	Before amendment	After amendment	Note
	<p>The Company shall present the parliamentary handbook, annual report, attendance card, speech memo, ballots, and other materials for the meeting to shareholders attending the meeting. If there is an election of directors to be held, attach a ballot for such purpose.</p> <p>The shareholders shall bring with them the attendance card, sign-in card, or other certificates of attendance. The Company shall not arbitrarily require any additional identification documents as certificates of attendance from the shareholders. Persons requesting for authorization of proxy shall bring their ID documents for confirmation.</p> <p>Where the shareholders may be the government or institutions, more than one representative may be assigned to attend the meeting.</p>	<p><u>accepted, the place to register for attendance, and other matters to be noted.</u></p> <p><u>The time for accepting shareholder registration in the preceding paragraph shall be handled at least 30 minutes before the start of the meeting.</u></p> <p><u>The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel shall be assigned to handle the registrations. For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attending the shareholders' meeting in person.</u></p> <p>The shareholders shall bring with them the attendance card, sign-in card, or other certificates of attendance. The Company shall not arbitrarily require any additional identification documents as certificates of attendance from the shareholders. Persons requesting for authorization of proxy shall bring their ID documents for confirmation.</p> <p><u>The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.</u></p> <p>The Company shall present the parliamentary handbook, annual report, attendance card, speech memo, ballots, and other materials for the meeting to shareholders attending the meeting. If there is an election of directors to be held, attach a ballot for such purpose.</p> <p>Where the shareholders may be</p>	March 11, 2022.

Clause	Before amendment	After amendment	Note
		<p>the government or institutions, more than one representative may be assigned to attend the meeting.</p> <p><u>Where a shareholders' meeting is convened by means of the visual communication network and any shareholder intends to attend the virtual shareholders' meeting, the shareholder shall register with the Company within two days prior to the shareholders' meeting.</u></p> <p><u>In the event of a virtual shareholders' meeting, the Company shall upload the meeting handbook, Annual Report, and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.</u></p>	
Article IV -1	(Added)	<p><u>To convene a virtual shareholders' meeting, the Company shall include the following particulars in the shareholders' meeting notice:</u></p> <p><u>I. How shareholders can attend the virtual meeting and exercise their rights.</u></p> <p><u>II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents, or other force majeure events, at least covering the following particulars:</u></p> <p><u>(I) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which date the meeting will resume.</u></p>	<p>The amendments were made in response to Letter Zhen-Guei-Jian-Zi No. 11100543771 on March 11, 2022.</p>

Clause	Before amendment	After amendment	Note
		<p>(II) <u>Shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.</u></p> <p>(III) <u>In the case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on the meeting handbook of that shareholders' meeting.</u></p> <p>(IV) <u>Actions to be taken if the outcome of all proposals has been announced and extraordinary motions have not been carried</u></p>	

Clause	Before amendment	After amendment	Note
		<u>out.</u> <u>III. To convene a virtual shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting shall be specified.</u>	
Article V	Shares and votes shall be the basis for counting the attendees at a shareholders' meeting. The quantity of shares represented by the shareholders attending the meeting shall be based on the information of the sign-in book or the sign-in cards being surrendered, plus the votes representing the shares cast in written or electronic means.	Shares and votes shall be the basis for counting the attendees at a shareholders' meeting. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in <u>and the shares checked in on the virtual meeting platform</u> , plus the number of shares whose voting rights are exercised by correspondence or electronically.	The amendments were made in response to Letter Zhen-Guei-Jian-Zi No. 11100543771 on March 11, 2022.
Article VI	The place for the shareholders' meeting shall be at the locality of the Company or a place convenient for the shareholders to attend. The time for the meeting shall not be earlier than 9:00 am or later than 3:00 pm.	The venue for a general meeting <u>shall</u> be the premises of the Company, or a place easily accessible to shareholders and suitable for a general meeting. The meeting may begin no earlier than 9 <u>am</u> and no later than 3 pm. <u>Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.</u> <u>The restrictions on the place of the meeting referred to in the preceding paragraph shall not apply when the Company convenes a shareholders' meeting by means of the visual communication network only.</u>	The amendments were made in response to Letter Zhen-Guei-Jian-Zi No. 11100543771 on March 11, 2022.
Article IX	The minutes of the shareholders' meeting shall be kept on record by voice recording or videotaping. Such minutes of a shareholders' meeting on record shall be retained at least 1 year. If legal action is instituted by shareholders pursuant to Article 189 of the Company Act, the	The minutes of the shareholders' meeting shall be kept on record by voice recording or videotaping. Such minutes of a shareholders' meeting on record shall be retained at least 1 year. If legal action is instituted by shareholders pursuant to Article 189 of the Company Act, the	The amendments were made in response to Letter Zhen-Guei-Jian-Zi No. 11100543771 on March 11, 2022.

Clause	Before amendment	After amendment	Note
	ballots shall be retained until the final ruling of the action.	<p>ballots shall be retained until the final ruling of the action.</p> <p><u>Where a virtual shareholders' meeting is held, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast, and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.</u></p> <p><u>The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.</u></p> <p><u>In the case of a virtual shareholders' meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.</u></p>	
Article X	<p>The Chairman of the shareholders' meeting shall announce the opening of the session at the exact time scheduled for the meeting, and announce the number of shareholders without voting rights and shares represented by present shareholders at the same time.</p> <p>If however the presence of shareholders at that point of time represent less than one-half of the total outstanding shares, the Chairman may announce to postpone the meeting up to two instances and the total time lapsed cannot exceed one hour. If postponement has been made for twice and the shareholders present in the meeting cannot</p>	<p>The Chairman of the shareholders' meeting shall announce the opening of the session at the exact time scheduled for the meeting, and announce the number of shareholders without voting rights and shares represented by present shareholders at the same time.</p> <p>If however, the presence of shareholders at that point of time represent less than one-half of the total outstanding shares, the Chairman may announce to postpone the meeting up to two instances and the total time lapsed cannot exceed one hour. If postponement has been made twice and the shareholders present in the meeting do not</p>	<p>The amendments were made in response to Letter Zhen-Guei-Jian-Zi No. 11100543771 on March 11, 2022.</p>

Clause	Before amendment	After amendment	Note
	<p>represent one-half but represent more than one-third of the total outstanding shares, the Chairman shall call off the meeting.</p> <p>In the event of that postponement has been made twice and the shareholders present in the meeting cannot represent one-half but represent more than one-third of the total outstanding shares, Paragraph 1, Article 175 of the Company Act shall be applicable whereby provisional resolution could be made.</p> <p>If the session is still in progress with the eventual presence of shareholders representing more than half of the total outstanding shares, the Chairman shall refer the provisional resolution to the shareholders' meeting for the finalization pursuant to Article 174 of the Company Act.</p>	<p>represent one-half but represent more than one-third of the total outstanding shares, the Chairman shall call off the meeting. In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned on the virtual meeting platform.</p> <p>If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one-third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Paragraph 1 of Article 175 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting online shall re-register with the Company in accordance with Article 6.</p> <p>If the session is still in progress with the eventual presence of shareholders representing more than half of the total outstanding shares, the Chairman shall refer the provisional resolution to the shareholders' meeting for the finalization pursuant to Article 174 of the Company Act.</p>	
Article XV	After specific shareholder in the meeting has expressed an opinion, the Chairman may respond to the issue personally or appoint specific personnel to respond to the issue.	<p>After specific shareholder in the meeting has expressed an opinion, the Chairman may respond to the issue personally or appoint specific personnel to respond to the issue.</p> <p>Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing on the virtual meeting platform from</p>	<p>The amendments were made in response to Letter Zhen-Guei-Jian-Zi No. 11100543771 on March 11, 2022.</p>

Clause	Before amendment	After amendment	Note
		<p><u>the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in the preceding paragraph do not apply.</u></p> <p><u>As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public on the virtual meeting platform.</u></p>	
Article XVII	<p>Shareholders are entitled to one voting right for the holding of each share except those who are under restriction or having no voting right as stated in Paragraph 2, Article 179 of the Company Act.</p> <p>When the shareholders' meeting is in session, voting rights can be exercised using the electronic method or in writing.</p> <p>Instructions for exercising voting rights in writing or using the electronic form must be clearly stated in the notice for the shareholders' meeting.</p> <p>Shareholders casting their votes in written or electronic means shall be deemed attending the meeting in person but votes on extraordinary motions or amendment to original motions shall be deemed their abstention from voting of these motions.</p> <p>For this reason, the Company should avoid proposing extraordinary motions and amendments to the original motions where possible.</p> <p>Instructions to exercise written and electronic votes shall be delivered to the Company at least 2 days before the</p>	<p>Shareholders are entitled to one voting right for the holding of each share except those who are under restriction or having no voting right as stated in Paragraph 2, Article 179 of the Company Act.</p> <p>When the shareholders' meeting is in session, voting rights can be exercised using the electronic method or in writing.</p> <p>Instructions for exercising voting rights in writing or using the electronic form must be clearly stated in the notice for the shareholders' meeting.</p> <p>Shareholders casting their votes in written or electronic means shall be deemed attending the meeting in person but votes on extraordinary motions or amendment to original motions shall be deemed their abstention from voting of these motions.</p> <p>For this reason, the Company should avoid proposing extraordinary motions and amendments to the original motions where possible.</p> <p>Instructions to exercise written and electronic votes shall be delivered to the Company at least 2 days before the</p>	<p>The amendments were made in response to Letter Zhen-Guei-Jian-Zi No. 11100543771 on March 11, 2022.</p>

Clause	Before amendment	After amendment	Note
	shareholders' meeting. In the event of duplicate submissions, the earliest submission shall be taken into record. In case of repeated expression of intent, the initial intent so expressed shall stand unless declaration for the revocation of the previous expression of intent is made. Shareholders who wish to attend the shareholders' meeting in person after exercising their voting rights in writing or using electronic methods are required to withdraw their votes using the same method by which the vote was cast in the first place, and by no later than 2 days before the day of shareholder meeting. The written/electronic vote shall prevail if not withdrawn before the cutoff time. If an expression of intent to vote in written or electronic means has been made and at the same time, a proxy has been appointed to attend the meeting, the votes cast by the proxy in the meeting shall stand.	shareholders' meeting. In the event of duplicate submissions, the earliest submission shall be taken into record. In case of repeated expression of intent, the initial intent so expressed shall stand unless declaration for the revocation of the previous expression of intent is made. Shareholders who wish to attend the shareholders' meeting in person or a virtual after exercising their voting rights in writing or using electronic methods are required to withdraw their votes using the same method by which the vote was cast in the first place, and by no later than 2 days before the day of shareholder meeting. The written/electronic vote shall prevail if not withdrawn before the cutoff time. If an expression of intent to vote in written or electronic means has been made and at the same time, a proxy has been appointed to attend the meeting, the votes cast by the proxy in the meeting shall stand.	
Article XXI	Resolution shall be made by a simple majority of the shareholders with voting right in session unless the Company Act or the Articles of Incorporation otherwise specified. At the point of voting, the Chairman or designated personnel shall announce the total number of voting rights represented by the shareholders before proceeding to voting. For motions that have no objections from the present shareholders upon the inquiry of the Chairman, it shall be as having been passed and the effect shall be the same as casting votes for resolution. For motions that triggered objections, a decision shall be	Resolution shall be made by a simple majority of the shareholders with voting right in session unless the Company Act or the Articles of Incorporation otherwise specified. At the point of voting, the Chairman or designated personnel shall announce the total number of voting rights represented by the shareholders before proceeding to voting. For motions that have no objections from the present shareholders upon the inquiry of the Chairman, it shall be as having been passed and the effect shall be the same as casting votes for resolution. For motions that triggered objections, a decision shall be	The amendments were made in response to Letter Zhen-Guei-Jian-Zi No. 11100543771 on March 11, 2022.

Clause	Before amendment	After amendment	Note
	made by voting as stated in preceding paragraphs.	<p>made by voting as stated in preceding paragraphs.</p> <p><u>When the Company convenes a virtual shareholders' meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstaining from voting.</u></p> <p><u>In the event of a virtual shareholders' meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.</u></p> <p><u>When the Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online in accordance with Article 4 decide to attend the physical shareholders' meeting in person, they shall revoke their registration two days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online.</u></p> <p><u>When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.</u></p>	

Clause	Before amendment	After amendment	Note
Article XXIV	<p>Shareholders' meeting resolutions shall be compiled into detailed minutes, signed or sealed by the chairperson, and distributed to each shareholder no later than 20 days after the meeting. The minutes may be prepared and distributed in electronic form.</p> <p>The Company may distribute the minutes in the preceding Paragraph through public announcement on the MOPS. The content of the minutes of meeting on record shall contain information on the date, month, year, venue, name of chairperson, method of resolution, the process of discussion, the summary and voting result (including statistic votes). In the event of an election of directors, the number of votes won by each candidate shall be disclosed. The same shall be stored as the Company exists.</p>	<p>Shareholders' meeting resolutions shall be compiled into detailed minutes, signed or sealed by the chairperson, and distributed to each shareholder no later than 20 days after the meeting. The minutes may be prepared and distributed in electronic form.</p> <p>The Company may distribute the minutes in the preceding Paragraph through public announcement on the MOPS. The content of the minutes of meeting on record shall contain information on the date, month, year, venue, name of chairperson, method of resolution, the process of discussion, the summary and voting result (including statistic votes). In the event of an election of directors, the number of votes won by each candidate shall be disclosed. The same shall be stored as the Company exists.</p> <p><u>Where a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents, or other force majeure events, and how issues are dealt with shall also be included in the minutes. When convening a virtual shareholders' meeting, other than compliance with the requirements in the preceding paragraph, the Company shall</u></p>	<p>The amendments were made in response to Letter Zhen-Guei-Jian-Zi No. 11100543771 on March 11, 2022.</p>

Clause	Before amendment	After amendment	Note
	Where the method of resolution as mentioned is the inquiry by the Chairman for opinions from the shareholders and that the shareholders expressed no adverse opinions, specify as “passed at unanimous consent of the shareholders upon the inquiry of the chairman.” In case of adverse opinion from the shareholders, specify the method of voting and the number of votes in favor of the motion and the proportion to the voting rights.	<u>specify in the meeting minutes alternative measures available to shareholders with difficulties in attending the virtual shareholders’ meeting.</u> Where the method of resolution as mentioned is the inquiry by the Chairman for opinions from the shareholders and that the shareholders expressed no adverse opinions, specify as “passed at unanimous consent of the shareholders upon the inquiry of the chairman.” In case of adverse opinion from the shareholders, specify the method of voting and the number of votes in favor of the motion and the proportion to the voting rights.	
Article XXV	The Company shall prepare relevant table in designated format the statistical data on the number of shares represented by proxies or parties requesting for representation to the meeting on the day of the shareholder’s meeting and release the data at the venue of the meeting.	On the day of a shareholders’ meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies, <u>and the number of shares represented by shareholders attending the meeting by correspondence or electronic means,</u> and shall make an express disclosure of the same at the place of the shareholders’ meeting. <u>In the event a virtual shareholders’ meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting. During the Company’s virtual shareholders’ meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same</u>	<u>The amendments were made in response to Letter Zhen-Guei-Jian-Zi No. 11100543771 on March 11, 2022.</u>

Clause	Before amendment	After amendment	Note
	Where the motions for resolutions may involve materiality under applicable regulations or Taiwan Stock Exchange Corporation (Taipei Exchange, TPEX (Gre Tai Securities Market, GTSM)), the Company shall upload the information to MOPS within stipulated time.	<u>shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.</u> Where the motions for resolutions may involve materiality under applicable regulations or Taiwan Stock Exchange Corporation (Taipei Exchange, TPEX (Gre Tai Securities Market, GTSM)), the Company shall upload the information to MOPS within stipulated time.	
Article XXVI	(Added)	<u>In the event of a virtual shareholders' meeting, the Company shall disclose real-time results of votes and election results immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.</u>	The amendments were made in response to Letter Zhen-Guei-Jian-Zi No. 11100543771 on March 11, 2022.
Article XXVII	(Added)	<u>When the Company convenes a virtual shareholders' meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.</u>	The amendments were made in response to Letter Zhen-Guei-Jian-Zi No. 11100543771 on March 11, 2022.
Article XXVIII	(Added)	<u>In the event of a virtual shareholders' meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.</u> <u>In the event of a virtual shareholders' meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be</u>	The amendments were made in response to Letter Zhen-Guei-Jian-Zi No. 11100543771 on March 11, 2022.

Clause	Before amendment	After amendment	Note
		<p><u>postponed to or resumed at another time under Paragraph 4 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents, or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply. For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders' meeting online shall not attend the postponed or resumed session. For a meeting to be postponed or resumed under Paragraph 2, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, but do not attend the postponed or resumed session of the affected shareholders' meeting, shall be counted towards the total number of shares, number of voting rights, and number of election rights represented at the postponed or resumed session. During a postponed or resumed session of a shareholders' meeting held under Paragraph 2, no further discussion or resolution is required for</u></p>	

Clause	Before amendment	After amendment	Note
		<p><u>proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors.</u></p> <p><u>When the Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in Paragraph 2, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue, and no postponement or resumption thereof under Paragraph 2 is required.</u></p> <p><u>Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting handbook of that shareholders' meeting.</u></p> <p><u>When postponing or resuming a meeting according to Paragraph 2, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements listed under Paragraph 7 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies.</u></p> <p><u>For dates or period set forth under the latter part of Article 12, and Paragraph 3 of Article 13</u></p>	

Clause	Before amendment	After amendment	Note
		of the Regulations Governing the Use of Proxies for Attendance at Shareholders' Meetings of Public Companies, and Paragraph 2 of Article 44-5, Article 44-15, and Paragraph 1 of Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under Paragraph 2.	
Article XXIX	(Added)	When convening a virtual shareholders' meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online.	The amendments were made in response to Letter Zhen-Guei-Jian-Zi No. 11100543771 on March 11, 2022.
Article XXX	Article XXVII The Rules were instituted on March 5, 2001 under the resolution of the Board of Directors and ratification of a shareholders' meeting for coming into full force. The same shall apply, where the Rules are amended. (Omitted)	The Rules were instituted on March 5, 2001 under the resolution of the Board of Directors and ratification of a shareholders' meeting for coming into full force. The same shall apply, where the Rules are amended. (Omitted) The 9th Amendments hereto were approved by the Board of Directors on March 24, 2022, and agreed to by the shareholders' meeting on June 15, 2022.	Modification to the article order and addition of the date of the last amendment.