

AMIA CO., LTD.

2023 Annual General Shareholders' Meeting Minutes

Date: 9:00 a.m., May 24, 2023

Location : No. 101, Minsheng Road, Dayuan District, Taoyuan City

(Dayuan Industrial Zone Service Center Conference Room)

Meeting type: physical meeting

Number of shares attended:

The total number of shares represented by present shareholders and shareholder proxies was 50,645,672 shares (of which 42,502,993 shares attended by electronic means of voting) Accounting for 72.4% of the total issued shares of 69,943,000 shares after deducting the number of non-voting shares of 575,000 shares.

Director attendees:

Chairman of CHEN, KUO-CHIN, Director of CHEN, YEN-HENG, Director of CHEN, MIN-HSIUNG, Director of CHEN, CHIU-HUNG and Independent Director and Chair of Audit Committee of ZHAN, DING-XUN . Five members of the Board of Directors are present, which is over half of the nine seats on the board.

Attending:

Deloitte & Touche Taipei, Taiwan Republic of China Accountants Wang, Pan-Fa

Chairman: CHEN, KUO-CHIN

Recorder: LU, WEI-TING

1. Chairperson Calls Meeting to Order:

The total number of shares of the attending shareholders has reached the statutory amount, and the chairman announces the opening of the meeting according to law.

2. Opening Remarks by the Chairperson (omitted)

3. Report Items:

- (1) To report the business of 2022 (Please refer to Attachment 1)
- (2) Audit Committee's Review Report on 2022 Financial Statements (Please refer to Attachment 2~4)
- (3) Report on 2022 Employees' and Directors' profit-sharing compensation
 - (3.1.) The Company's employee remuneration and director's remuneration distribution ratio in 2022 is as follows:

Employee remuneration amounted to NT\$8,560,000, accounting for 6.01% of pre-tax benefits (Note).

Directors are held accountable at NT\$2,850,000, representing 2.00% of the pre-tax benefit (Note).

(Note) Note: The pre-tax benefit here refers to the pre-tax net profit of the individual statement before deducting the benefits before the distribution of employee remuneration and directors' remuneration, that is, the net profit before tax of the individual statement is NT\$130,947,038 + employee remuneration and directors' remuneration NT\$11,410,000 = NT\$142,357,038.
 - (3.2.) the above-mentioned employee remuneration and directors' remuneration are paid in cash, and their distribution ratios are calculated to be in accordance with the provisions of the articles of association of the Company.
 - (3.3.) there is no difference between the amount of the case and the amount of expenses recognized in the 2022 financial statements.
- (4) Communication report between members of the audit committee and the head of internal audit
 - (4.1.) At the quarterly meetings of the Audit Committee, the Head of Internal Audit regularly reports to the Audit Committee on the implementation of the internal audit plan, the implementation of important findings and the follow-up of previous recommended improvements.
 - (4.2.) if there is no audit report during the meeting of the board of directors, the internal audit supervisor will send the written monthly report to the audit committee members by email and make necessary communication.
 - (4.3.) The Audit Committee Convener has well communication with the members of

the Independent Directors and the Head of Internal Audit.

(5) The Company's 2022 Directors' Remuneration Report

(5.1.) the remuneration of directors and the cost of business execution of the Company shall be paid through the relevant legal procedures and the provisions of the articles of association. The total amount of directors' remuneration shall be based on the pre-tax benefits of the current year after deducting the benefits before the distribution of employees' remuneration and directors' remuneration in accordance with Article 21-1 of the Articles of Association of the Company, if the remaining balance is not more than 5%.

(5.2.) the performance of the Company's overall board of directors, functional committees and individual board members shall be evaluated in accordance with the 'Board of Directors Performance Evaluation Measures'. The proposed remuneration of directors has been deliberated by the Remuneration Committee and submitted to the Board of Directors, and the pre-tax benefit of 2.0% is proposed for directors' remuneration, which is in line with the usual market level. The proposed distribution of honorariums is as follows:

Unit: NT\$ thousands

Job title	Name	Remuneration to directors								Sum of A+B+C+D and ratio to net income (Note 10)		Remuneration received by directors for concurrent service as an employee								Sum of A+B+C+D+E+F+G and ratio to net income (Note 7)		Remuneration received from investee enterprises other than subsidiaries or from the parent company
		Base compensation (A) (Note 1)		Retirement pay and pension (B)		Director profit-sharing compensation (C) (Note 2)		Expenses and perquisites (D) (Note 3)		The Company	All consolidated entities (Note 6)	The Company	All consolidated entities (Note 4)	Salary, rewards, and special disbursements (E) (Note 4)	Retirement pay and pension (F)	Employee profit-sharing compensation (G) (Note 5)		The Company	All consolidated entities (Note 6)			
		The Company	All consolidated entities (Note 6)	The Company	All consolidated entities (Note 6)	The Company	All consolidated entities (Note 6)	The Company	All consolidated entities (Note 6)							The Company	All consolidated entities (Note 6)			The Company	All consolidated entities (Note 6)	
Chairman	CHEN,KUO-CHIN	0	0	0	0	850	850	42	42	0.89%	0.89%	2,986	2,986	0	0	800	0	800	0	4.69%	4.69%	0
Director	CHEN,YEN-HENG	0	0	0	0	500	500	42	42	0.54%	0.54%	4,478	6,193	108	108	900	0	900	0	6.04%	7.76%	0
Director	CHEN,MIN-HSIUNG	0	0	0	0	150	150	42	42	0.19%	0.19%	1,642	1,642	90	90	100	0	100	0	2.03%	2.03%	0
Director	CDIB Capital Group Representative ZOU,XU-SHENG	0	0	0	0	150	150	42	42	0.19%	0.19%	0	0	0	0	0	0	0	0	0.19%	0.19%	0
Director	CHEN,CHIU-HUNG	0	0	0	0	150	150	42	42	0.19%	0.19%	0	1,518	0	0	130	0	130	0	0.32%	1.84%	0
Director	HE,XIAN-ZHONG	0	0	0	0	150	150	42	42	0.19%	0.19%	0	0	0	0	0	0	0	0	0.19%	0.19%	0
Independent Director	CHEN,JI-HONG	0	0	0	0	300	300	60	60	0.36%	0.36%	0	0	0	0	0	0	0	0	0.36%	0.36%	0
Independent Director	HE,QIONG-FANG	0	0	0	0	300	300	60	60	0.36%	0.36%	0	0	0	0	0	0	0	0	0.36%	0.36%	0
Independent Director	ZHAN,DING-XUN	0	0	0	0	300	300	60	60	0.36%	0.36%	0	0	0	0	0	0	0	0	0.36%	0.36%	0
Total		0	0	0	0	2,850	2,850	432	432	3.29%	3.29%	9,106	12,339	198	198	1,930	0	1,930	0	14.55%	17.79%	0
Proportion of pre-tax benefits before deducting distributed employee remuneration and director remuneration		0%	0%	0%	0%	2.00%	2.00%	0.30%	0.30%	2.31%	2.31%	6.40%	8.67%	0.14%	0.14%	1.36%	0.00%	1.36%	0.00%	10.20%	12.47%	0.00%

Note 1 : This refers to director base compensation in the most recent fiscal year (including director salary, duty allowances, severance pay, and various rewards and incentives etc.).

Note 2 : The remuneration for directors is NT\$2,850 thousand approved by the Remuneration Committee on February 22, 2023 before the 2023 Shareholders' Meeting. Directors' remuneration and employee remuneration are calculated based on the proposed figure for the estimated distribution amount.

Note 3 : This refers to director expenses and perquisites in the most recent fiscal year (including travel expenses, special disbursements, stipends of any kind, and provision of facilities such as accommodations or vehicles, etc.).

Note 4 : This includes any remuneration received by a director for concurrent service as an employee in the most recent year (including concurrent service as general manager, assistant general manager, other managerial officer, or non-managerial employee) including salary, duty allowances, severance pay, rewards, incentives, travel expenses, special disbursements, and stipends of any kind, etc.

Note 5 : Refers to the directors and employees (including general manager, deputy general manager, other managers and employees) who received employee remuneration (proposed amount) (including stock and cash) in the most recent year.

Note 6 : Disclose the total amount of remuneration in each category paid to the directors of the Company by all companies in the consolidated financial report (including the Company).

Note 7 : Net income means the net income after tax on the parent company only or individual financial report for the most recent fiscal year.

Note 8: Disclose the amount of remuneration received by the directors of the company from the reinvestment business outside the subsidiary or from the parent company. Remuneration refers to the remuneration, remuneration (including remuneration of employees, directors and supervisors) and business execution expenses received by the directors of the company as directors, supervisors or managers of the subsidiary's investment business outside the subsidiary or the parent company, etc.: none.

(6) Revision of the "Sustainable Development Best Practice Principles" report (Please refer to Attachment 6)

(7) Revision of the "Related Operating Rules for Financial Operations Among Affiliated Companies" report (Please refer to Attachment 7)

4. Proposed Resolutions:

Proposal No. 1

To accept 2022 business report and financial statements (Proposed by the Board of Directors)

Explanatory Notes:

1. The company's 2022 individual financial statements and consolidated financial statements have been audited by Deloitte & Touche Taipei, Taiwan Republic of China Accountants Tseng, Chien-Ming and Accountants Wang, Pan-Fa, and the audit report has been issued. Together with the

2022 annual business report and other final accounts, it has been approved by the Audit Committee.

2. For the 2022 annual business report, accountant audit report and financial statements, please refer to Attachments 1-3.
3. Kindly acknowledge

Resolution:

The voting results for this proposal are as follows:

Number of voting rights of shareholders present at the time of voting: 50,645,672 rights

Item	Voting result Include shares voted via electronic transmission (Exercise of Voting Rights Electronically)	Shareholders present voting rights %
Shares voted for the proposal	50,430,387 shares (42,464,387 shares)	99.57%
Shares voted against the proposal	23,108 shares (23,108 shares)	0.04%
Invalid shares	0 shares	0.00%
Abstained shares	192,177 shares (15,498 shares)	0.37%

The proposal was passed.

Proposal No. 2

To accept 2022 Earnings Distribution (Proposed by the Board of Directors)

Explanatory Notes:

1. The company's 2022 earnings, in accordance with the provisions of the company law and the company's articles of association, prepared a profit distribution statement, and the audit committee completed the review and issued an audit report on February 22, 2023, and submitted it to the board of directors for approval.
2. The 2022 shareholders' cash dividend is planned to be distributed at NT\$69,943,000. After the shareholders' general meeting approves, the board of directors is authorized to set another ex-dividend base date, distribution date and handle other related matters, and the number of shares held by shareholders recorded in the shareholder list on the ex-dividend base date to dispatch.
3. Calculated based on the number of 69,943,000 shares issued by the company entitled to participate in the distribution, each share can be allocated a cash dividend of NT\$1. per share. Cash dividends shall be distributed up to \$ (rounded down below \$), and the total amount

- of the abnormal payment shall be included in the company's other income.
4. Please refer to Attachment 5 on page 36 for the 2022 annual surplus distribution statement

Resolution:

The voting results for this proposal are as follows:

Number of voting rights of shareholders present at the time of voting: 50,645,672 rights

Item	Voting result Include shares voted via electronic transmission (Exercise of Voting Rights Electronically)	Shareholders present voting rights %
Shares voted for the proposal	50,430,057 shares (42,464,057 shares)	99.57%
Shares voted against the proposal	23,438 shares (23,438 shares)	0.04%
Invalid shares	0 shares	0.00%
Abstained shares	192,177 shares (15,498 shares)	0.37%

The proposal was passed.

5. Discussion Items

Proposal No. 1

Discussion of the Amendment to "Rules of Procedure for Shareholders Meetings" (Proposed by the Board of Directors)

Explanatory Notes:

In accordance with the Financial Supervisory Commission's letter No. 1110133385 and No. 1120334642 and the Taiwan Stock Exchange Co., Ltd. letter No. 1110004250 and No. 1120004167 the company's "Rules of Procedure for Shareholders' Meetings" have been amended. Please refer to Attachment 8 for the comparison table of amended provisions.

Resolution:

The voting results for this proposal are as follows:

Number of voting rights of shareholders present at the time of voting: 50,645,672 rights

Item	Voting result Include shares voted via electronic transmission (Exercise of Voting Rights Electronically)	Shareholders present voting rights %
Shares voted for the proposal	50,431,387 shares (42,465,387 shares)	99.57%
Shares voted against the proposal	25,108 shares (25,108 shares)	0.04%
Invalid shares	0 shares	0.00%
Abstained shares	189,177 shares (12,498 shares)	0.37%

The proposal was passed.

6. Election Items

Election of 9 directors for the 12th session (including 4 independent directors) (Proposed by the Board of Directors)

Explanatory Notes:

1. The tenure of the 11th session of the Company's directors will expire on June 17, 2023. According to Article 195 of the Company Law, it is planned to elect the twelfth session of directors (including independent directors) at this shareholders' meeting.
2. According to Article 14 of the company's articles of association, the board of directors resolved that the number of directors of the company should be nine, including four independent directors.
3. In accordance with Article 192-1 of the Company Law and Articles 14 and 14-1 of the company's articles of association, the election of directors of the company adopts a candidate nomination system. Shareholders should elect directors from the list of candidates. The company has The board of directors was held on April 10, 2023, and the list of director candidates was approved and approved as CHEN, KUO-CHIN, CHEN, YEN-HENG, CHEN, MIN-HSIUNG, CHEN, CHIU-HUNG and CDIB Capital Group, and independent The list of director candidates is WAN, QI-CHAO, YANG, JIA-CHENG, WU, BANG-HAO and HUANG, PEI-HUA. Please refer to Attachment 9 for their education background, experience and other relevant information.
4. Independent directors and non-independent directors shall be elected together, and the number of elected persons shall be calculated separately. The term of office of the new directors is three years

from May 24, 2023 to May 23, 2026.

Election result:

The list of the newly elected director (including independent director) with votes received follows:

Position	Shareholder account number/ID number	Name	Votes Received
Director	8	CHEN, KUO-CHIN	160,705,195 shares
Director	12	CHEN, YEN-HENG	87,548,395 shares
Director	1	CHEN, MIN-HSIUNG	30,548,395 shares
Director	6	CHEN, CHIU-HUNG	29,752,698 shares
Director	219	CDIB Capital Group	28,657,523 shares
Independent Director	A10075****	WAN, QI-CHAO	30,538,098 shares
Independent Director	O20018****	HUANG, PEI-HUA	29,750,961 shares
Independent Director	A12389****	YANG, JIA-CHENG	28,614,898 shares
Independent Director	E12248****	WU, BANG-HAO	27,724,098 shares

7. Other Items:

Discussion of release of directors from non-competition restrictions (Proposed by the Board of Directors)

Explanatory Notes:

1. According to Article 209 of the Company Act, "A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval."
2. In view of the fact that the directors (including independent directors, legal person shareholders and their representatives) elected by this shareholders' meeting may concurrently act as directors of companies with the same or similar business scope as the company, on the premise of not harming the interests of the company, it is proposed to In accordance with Article 209 of the Company Law, submit to the general meeting of shareholders for approval to lift the restrictions on non-competition for directors. Please refer to Appendix 10 for details on

applications for lifting the restrictions on non-competition for directors' concurrent employment.

3. Please proceed to adopt.

Resolution:

The voting results for this proposal are as follows:

Number of voting rights of shareholders present at the time of voting: 50,645,672 rights

Item	Voting result Include shares voted via electronic transmission (Exercise of Voting Rights Electronically)	Shareholders present voting rights %
Shares voted for the proposal	50,412,379 shares (42,463,379 shares)	99.53%
Shares voted against the proposal	31,113 shares (31,113 shares)	0.06%
Invalid shares	0 shares	0.00%
Abstained shares	202,180 shares (8,501 shares)	0.39%

The proposal was passed.

8. Provisional Motions:

Questions from shareholders: (Account No. 739)

Affected by the general environment, the company's turnover fell last year, and asked about this year's operation improvement policy and estimated turnover.

Reply from the general manager:

Because production and sales are closely related to the electronics industry, in the short term, in addition to adjusting prices, we will also arrange and certify new products with customers. As a long-term practice, the company continues to pay attention to carbon emissions, ESG and carbon rights issues under the circular economy model. It has a considerable foothold in the follow-up related corresponding certification, and the electronics industry/semiconductor should still gradually recover, so it is optimistic to promote the layout should gradually increase the market share and development space.

9. Adjournment: At 9:51 a.m. on the same day, the chairman announced that the meeting was adjourned.



AMIA CO., LTD.

Annual Business Report

I. Introduction

The global economy in 2022 was highly impacted by geopolitical clashes. The Russia-Ukraine War and the China-US confrontation worsened the high commodity price and inflation cost suffered by the supply chain and impacted the adjustment of the operational inventory. AMIA was no exception. The annual revenue slide by 11.49% and the gross profit rate dropped from 13.23% to 9.71%, too. Despite the effective adjustment of the operational strategy and transformational structure in real time, the Company bore particular setbacks and hardships throughout 2022. Such difficulties and challenges, however, enabled the Company to grow stronger and become more powerful and turned into positive and active momentum for future corporate empowerment and growths. With the crisis turned opportunity, we believe that 2023 will be and has to be a better year.

II. Business Plan and Operational Implementation Accomplishments

The consolidated revenue of AMIA in 2022 was NT\$3,721,106 thousand, a decrease of NT\$482,844 thousand from NT\$4,203,950 thousand in 2021. Despite the high risk and uncertainty in both domestic and international environments throughout the year, the management fulfilled their duties and endeavored in their respective professional fields to optimize the commencement and development of innovative processes that helped improve product cost stress and competitive advantages. Although the annual revenue and profit were equally squeezed and challenged, we remain consistently focused and careful to cope with all changes and adjustments.

(I) Consolidated Statement

Unit: NTD thousand

Item	2022	2021	Increase (Decrease)	
	Amount	Amount	Difference	%
Operating income	3,721,106	4,203,950	(482,844)	(11.49%)
Operating gross profit	361,481	556,244	(194,763)	(35.01%)
Operating gains	96,312	248,811	(152,499)	(61.29%)
Net non-operating income (expenditure)	46,127	18,030	28,097	155.83%
Net profit for the year - consolidated	99,792	220,705	(120,913)	(54.78%)
Earnings per share (EPS)	1.46	3.56	(2.10)	(58.99%)

(II) Stand-alone Statement

Unit: NTD thousand

Item	2022	2021	Increase (Decrease)	
	Amount	Amount	Difference	%
Operating income	1,963,026	2,124,965	(161,939)	(7.62%)
Operating gross profit	289,839	408,969	(119,130)	(29.13%)
Net operating (losses) gains	109,257	202,402	(93,145)	(46.02%)
Net non-operating income (expenditure)	21,690	47,682	(25,992)	(54.51%)
Net profit for the year	99,792	220,705	(120,913)	(54.78%)
Earnings per share (EPS)	1.46	3.56	(2.10)	(58.99%)

III. Budget Implementation Status

According to the Regulations Governing the Publication of Financial Forecasts of Public Companies, the Company did not have to prepare the financial forecast.

IV. Analysis of Income, Expenditure and Profitability

Financial structure: Operations steadily grew throughout the year. Cash inflows continued to adequately regulate financial borrowings and more suitable short-term, mid-term, and long-term capital and financing structures are configured.

Solvency structure: Capital flows were sufficient and adequate throughout the year. The solvency and operating funds as a whole managed to keep the financial solvency structure sound and safe.

Profitability: The global environment remains highly uncertain. Innovation on technicality continued internally for effective and significant enhancement. The profitability also remained adequately competitive.

(1) Consolidated Statement

Item		2018	2019	2020	2021	2022
Financial Structure Analysis	Debts to assets ratio (%)	47.62	51.97	50.55	45.87	41.98
	Ratio of long-term capital to real estate properties, plants and equipment (%)	172.77	150.39	159.82	176.18	163.26
Solvency Structure Analysis	Current ratio (%)	149.56	114.63	119.26	125.42	182.42
	Quick ratio (%)	124.73	87.39	99.85	106.10	149.06
	Interest Protection Multiples	4.88	2.75	9.35	29.40	13.09
Profitability Analysis	Return on assets %	2.13	0.65	3.35	9.20	4.00
	Return on shareholder equity %	3.40	0.36	5.95	17.17	6.50
	Ratio of net profit before tax to paid-in capital size %	8.57	3.84	17.91	42.42	20.20
	Net profit rate %	1.20	0.15	2.44	5.25	2.68
	After-tax earnings per share (NTD)	0.64	0.07	1.12	3.56	1.46

(2) Stand-alone Statement

Item		2018	2019	2020	2021	2022
Financial Structure Analysis	Debts to assets ratio (%)	43.14	47.35	43.88	37.74	37.38
	Ratio of long-term capital to real estate properties, plants and equipment (%)	206.37	176.37	185.88	217.88	177.93
Solvency Structure Analysis	Current ratio (%)	75.15	59.53	64.81	74.72	115.90
	Quick ratio (%)	51.91	32.69	43.78	57.34	79.17
	Interest Protection Multiples	3.94	1.58	7.01	27.62	12.11
Profitability Analysis	Return on assets %	2.31	0.71	3.73	10.52	4.45
	Return on shareholder equity %	3.40	0.36	5.95	17.17	6.50
	Ratio of net profit before tax to paid-in capital size %	6.49	1.28	12.90	39.76	18.57
	Net profit rate %	2.14	0.29	4.81	10.39	5.08
	After-tax earnings per share (NTD)	0.64	0.07	1.12	3.56	1.46

V. Research and Development Status

(I) Continuous Development of New Process Technologies and Equipment Investment:

The cost stress because of the high inflation of raw materials and regular materials further expedited AMIA's determination and perseverance to improve processes and use alternatives. Investments were made in more advanced waste-eliminating purification technologies and equipment. Meanwhile, new green processes and techniques were developed on multiple fronts. The triple-effect environmentally-friendly thin-membrane filtration system of the new generation and the automatic high-performing microwave process device were adopted to eliminate waste and facilitate transformation for enhanced production and distribution momentum on the market and to create higher value added of products.

(II) Development of Green Energy and Energy-saving Business Applying the Idea of Sustainable Development:

The impacts on the regional environment of the plant and stress of energy consumption were reduced with the Company continuing to develop the energy and resource management system, experience, and technology. Meanwhile, such a system/technology was copied and assistance was provided to allow sharing with customers so that they may jointly fulfill the requirements of sustainable energy conservation, carbon reduction, and carbon neutralization for enhanced industrial suitability and competitive advantages.

VI. Overview of 2023 Business Plan

(I) 2023 Operational Policy

1. Operational Plan in Taiwan:

- (1) The fact that the global supply chain has been divided into the China and non-China segments is valued and the segmental adjustments in the development of the electronics industry of Taiwan is closely monitored to continue providing and creating chemicals specifically for high-precision line forming and etching processes of customers and providing the service platform for recycling and regeneration of resourceful waste solution of metals. To take root across the strait or to develop southbound, we remain solid-grounded in our beliefs in industrial developments, environmental protection, and sufficient reutilization of resources and continue to march towards these goals.
- (2) Proactively develop the recyclable items and services of renewable resources such as acid and alkaline substances in the semi-conductor sector in order to create more competitive product cost structures and gains.
- (3) Continue to increase capital expenditure on new energy-saving and waste-reduction equipment to secure more feasible and significant future

developmental and operational capabilities through enhanced equipment and technical skills.

2. New Southbound Focus and Development:

- (1) Provide customers with more diversified services and enable the Company with more comprehensive opportunities and operational developments as the electronics sector of Taiwan reaches out to Vietnam, Thailand, and Malaysia.
- (2) Promote chemical solutions specific for new green environmentally-friendly low-acidity high-precision line forming: Help customers reduce the additional alkaline materials needed for waste neutralization treatment to bring down the environmental protection cost and improve price competitiveness at plants newly set up in Southeast Asia.
- (3) Meeting with the global operational and production emission requirement of net zero sustainable environmental protection by 2050: Improve the production technology and efficacy and continue to innovate and constantly enhance technologies according to higher requirements and standards for the sake of maintaining better operational composition and core values.

Starting with the highly challenges and tasks in 2023. AMIA's 5R spirit and win-win industrial management concept are there in the multi-changeable environmental trials of the global economy, trade and market remains cautious and positive. Meanwhile, all any possibilities of internal and external change and opportunities/requirements is on a high level of alert and is being closely watched so that the pursuit of new technologies and products may continue to be secured and the needs and developments on the market and of customers are fulfilled; this ensures sound and sustainable corporate operation and governance and continuation with the mission and goal for profitable growths to bring about robust and solid sustainable growths and developments.

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
AMIA CO., LTD.

Opinion

We have audited the accompanying consolidated financial statements of AMIA CO., LTD. and its subsidiaries, which comprise the consolidated balance sheets as of December 31, 2022 and 2021, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and 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, 2022 and 2021, 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 the Standards on Auditing of 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, 2022. 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.

The descriptions of the key audit matters of the consolidated financial statements for the year ended December 31, 2022 are as follows:

Revenue Recognition

AMIA CO., LTD. and its subsidiaries mainly sell PCB chemical products and green products

COPPER-SULPHATE. And sales revenue is a key indicator for management to evaluate business performance. We analyze the financial information of each customer and select customers that meet certain criteria. The risk of sales revenue for customers meeting certain criteria is higher than that of ordinary customers. The veracity of sales revenue recognition is considered a critical review.

We performed the following audit procedures in respect of the above key audit matter:

1. We understood the key internal controls related to sales revenue recognition and tested the operating effectiveness of these controls
2. We perform a sample of revenues that meet specific criteria and confirm their amounts to verify the relevant certificates to assess the validity of revenue recognition.

Other Matter

We have also audited the parent company only financial statements of AMIA CO., LTD. as of and for the years ended December 31, 2022 and 2021 on which we have issued an unmodified 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 the 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 Standards on Auditing of 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 Standards on Auditing of 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 AMIA CO., LTD. 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, 2022, 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.

The engagement partners on the audits resulting in this independent auditors' report are Tseng, Chien-Ming and Wang, Pan-Fa.

Deloitte & Touche
Taipei, Taiwan
Republic of China

February 22, 2023

Notice to Readers

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.

AMIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars)

Code	Assets	2022		2021	
		Amount	%	Amount	%
	CURRENT ASSETS				
1100	Cash and cash equivalents (Notes 4 and 6)	\$ 465,540	16	\$ 465,905	19
1110	Current financial assets at fair value through profit or loss (Notes 4 and 7)	2,494	-	3,081	-
1136	Current financial assets at amortized cost (Notes 4 and 9)	76,944	3	92,991	4
1150	Notes receivable, net (Notes 4 and 10)	24,658	1	38,207	2
1170	Accounts receivable, net (Notes 4 and 10)	377,578	13	494,819	20
1180	Accounts receivable due from related parties, net (Notes 4, 10 and 30)	4,605	-	9,219	-
1200	Other receivables (Note 10)	14,496	-	23,917	1
1220	Current tax assets (Note 25)	6,320	-	4,500	-
130X	Current inventories (Notes 4 and 11)	207,356	7	184,295	7
1479	Other current assets, others (Note 16)	35,381	1	35,485	1
11XX	Total current assets	<u>1,215,372</u>	<u>41</u>	<u>1,352,419</u>	<u>54</u>
	Non-current assets				
1517	Non-current financial assets at fair value through other comprehensive income (Notes 4 and 8)	2,640	-	2,640	-
1535	Non-current financial assets at amortized cost (Notes 4 and 9)	200,111	7	199,215	8
1550	Investments accounted for using equity method (Notes 4 and 13)	28,074	1	27,802	1
1600	Property, plant and equipment (Notes 4 and 14)	1,389,217	48	820,510	33
1755	Right-of-use assets (Notes 4 and 15)	37,628	1	59,596	2
1840	Deferred tax assets (Notes 4 and 25)	19,757	1	29,923	1
1915	Prepayments for business facilities (Note 32)	34,224	1	22,218	1
1920	Guarantee deposits paid	7,248	-	9,538	-
15XX	Total non-current assets	<u>1,718,899</u>	<u>59</u>	<u>1,171,442</u>	<u>46</u>
1XXX	TOTAL ASSETS	<u>\$ 2,934,271</u>	<u>100</u>	<u>\$ 2,523,861</u>	<u>100</u>
	LIABILITIES AND EQUITY				
	CURRENT LIABILITIES				
2100	Current borrowings (Note 17)	\$ 170,000	6	\$ 375,500	15
2110	Short-term notes and bills payable (Note 17)	-	-	30,000	1
2130	Current contract liabilities (Note 23)	3,164	-	1,483	-
2150	Notes payable (Note 18)	805	-	689	-
2170	Accounts payable (Note 18)	261,800	9	409,526	16
2200	Other payables (Note 19)	162,648	5	202,987	8
2230	Current tax liabilities (Note 25)	25,879	1	-	-
2280	Current lease liabilities (Notes 4 and 15)	18,847	1	21,867	1
2320	Long-term liabilities, current portion (Note 17)	16,680	1	29,922	1
2399	Other current liabilities, others (Note 19)	6,442	-	6,307	1
21XX	TOTAL CURRENT LIABILITIES	<u>666,265</u>	<u>23</u>	<u>1,078,281</u>	<u>43</u>
	NON-CURRENT LIABILITIES				
2540	Non-current portion of non-current borrowings (Note 17)	516,320	18	6,363	-
2550	Non-current provisions (Notes 4 and 20)	5,133	-	5,047	-
2570	Deferred tax liabilities (Notes 4 and 25)	5,550	-	2,465	-
2580	Non-current lease liabilities (Notes 4 and 15)	7,287	-	24,207	1
2640	Net defined benefit liability, non-current (Notes 4 and 21)	31,333	1	41,344	2
2645	Guarantee deposits received	10	-	20	-
25XX	TOTAL NON-CURRENT LIABILITIES	<u>565,633</u>	<u>19</u>	<u>79,446</u>	<u>3</u>
2XXX	TOTAL LIABILITIES	<u>1,231,898</u>	<u>42</u>	<u>1,157,727</u>	<u>46</u>
	EQUITY (Note 22)				
3110	Ordinary share	705,180	24	628,990	25
3200	Capital surplus e	625,932	21	346,491	14
	Retained earnings				
3310	Legal reserve	90,724	3	68,604	3
3320	Special reserve	41,398	1	37,426	1
3350	Unappropriated retained earnings	283,790	10	343,155	14
3300	Total retained earnings	415,912	14	449,185	18
3490	Other equity	(32,976)	(1)	(41,398)	(2)
3500	Treasury shares	(11,675)	-	(17,134)	(1)
3XXX	TOTAL EQUITY	<u>1,702,373</u>	<u>58</u>	<u>1,366,134</u>	<u>54</u>
	TOTAL LIABILITIES AND EQUITY	<u>\$ 2,934,271</u>	<u>100</u>	<u>\$ 2,523,861</u>	<u>100</u>

The accompanying notes are an integral part of the consolidated financial statements.

AMIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars, Except Earnings per Share)

Code		2022		2021	
		Amount	%	Amount	%
	Operating revenue				
4110	Sales revenue(Notes 4, 23 and 30)	\$ 3,756,250	101	\$ 4,218,452	100
4170	Sales returns	(104)	-	-	-
4190	Sales discounts and allowances	(35,040)	(1)	(14,502)	-
4000	Net sales revenue	3,721,106	100	4,203,950	100
5000	Operating costs(Notes 4, 11 and 24)	3,359,625	90	3,647,706	87
5900	Gross profit from operations	361,481	10	556,244	13
	Operating expenses(Notes 24 and 30)				
6100	Selling expenses	112,013	3	130,291	3
6200	Administrative expenses	149,685	4	171,922	4
6300	Research and development expenses	4,122	-	4,259	-
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	(651)	-	961	-
6000	Total operating expenses	265,169	7	307,433	7
6900	Net operating income	96,312	3	248,811	6
	Non-operating income and expenses(Note 24)				
7100	Interest income	12,023	-	13,300	-
7190	Other income	8,589	-	8,177	-
7020	Other gains and losses	30,008	1	(6,144)	-
7050	Finance costs	(11,785)	-	(9,396)	-
7060	Share of profit (loss) of associates and joint ventures accounted for using(Note 13)	7,292	-	12,093	-
7000	Total non-operating income and expenses	46,127	1	18,030	-

(continued)

AMIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars, Except Earnings per Share)

Code		2022		2021	
		Amount	%	Amount	%
7900	Profit from continuing operations before tax	142,439	4	266,841	6
7950	Tax expense(Notes 4 and 25)	(42,647)	(1)	(46,136)	(1)
8200	Profit	<u>99,792</u>	<u>3</u>	<u>220,705</u>	<u>5</u>
	Other comprehensive income				
8310	Components of other comprehensive income that will not be reclassified to profit or loss				
8311	Gains (losses) on re-measurements of defined benefit plans (Note 21)	7,651	-	490	-
8360	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	10,528	-	(4,965)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(2,106)	-	993	-
		<u>8,422</u>	<u>-</u>	<u>(3,972)</u>	<u>-</u>
8300	Total other comprehensive income	<u>16,073</u>	<u>-</u>	<u>(3,482)</u>	<u>-</u>
8500	Total comprehensive income	<u>\$ 115,865</u>	<u>3</u>	<u>\$ 217,223</u>	<u>5</u>
	Earnings per share(Note 26)				
9710	Basic earnings per share	<u>\$ 1.46</u>		<u>\$ 3.56</u>	
9810	Diluted earnings per share	<u>\$ 1.45</u>		<u>\$ 3.51</u>	

The accompanying notes are an integral part of the consolidated financial statements.

AMIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

Code		Ordinary share		Capital Surplus	Retained Earnings			Unappropriated retained earnings	Treasury shares	Total equity
		Shares (In Thousands)	Amount		Legal Reserve	Special Reserve	Unappropriated retained earnings			
A1	BALANCE AT JANUARY 1, 2021	62,899	\$ 628,990	\$ 346,491	\$ 61,569	\$ 45,245	\$ 177,047	(\$ 17,134)	\$ 1,204,782	
B1	Appropriation of 2020 earnings	-	-	-	-	-	(7,035)	-	-	
B17	Legal reserve appropriated	-	-	-	7,035	-	(7,035)	-	-	
B5	Reversal of special reserve	-	-	-	-	(7,819)	7,819	-	-	
	Cash dividends of ordinary share	-	-	-	-	-	(55,871)	-	(55,871)	
D1	Net profit in 2021	-	-	-	-	-	220,705	-	220,705	
D3	Other comprehensive income (loss) in 2021, net of income tax	-	-	-	-	-	490	(3,972)	(3,482)	
D5	Total comprehensive income (loss) in 2021	-	-	-	-	-	221,195	(3,972)	217,223	
Z1	BALANCE AT DECEMBER 31, 2021	62,899	628,990	346,491	68,604	37,426	343,155	(17,134)	1,366,134	
B1	Appropriation of 2021 earnings	-	-	-	-	-	(22,120)	-	-	
B3	Legal reserve appropriated	-	-	-	22,120	-	(3,972)	-	-	
B5	Special reserve appropriated	-	-	-	-	3,972	(3,972)	-	-	
	Cash dividends of ordinary share	-	-	-	-	-	(139,886)	-	(139,886)	
E1	Issue of shares	7,864	78,640	279,900	-	-	-	-	358,540	
M7	Changes in ownership interests in subsidiaries (Note 12)	-	-	-	-	-	(12)	-	(12)	
N1	Share-based payments	-	-	1,732	-	-	-	-	1,732	
L3	Retirement of treasury share	(245)	(2,450)	(2,191)	-	-	(818)	5,459	-	
D1	Net profit in 2022	-	-	-	-	-	99,792	-	99,792	
D3	Other comprehensive income (loss) in 2022, net of income tax	-	-	-	-	-	7,651	8,422	16,073	
D5	Total comprehensive income (loss) in 2022	-	-	-	-	-	107,443	8,422	115,865	
Z1	BALANCE AT DECEMBER 31, 2022	70,518	\$ 705,180	\$ 625,932	\$ 90,724	\$ 41,398	\$ 283,790	(\$ 11,675)	\$ 1,702,373	

The accompanying notes are an integral part of the consolidated financial statements.

AMIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

Code		2022	2021
	Cash flows from operating activities		
A10000	Profit before tax	\$ 142,439	\$ 266,841
A20010	Adjustments to reconcile profit (loss)		
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(651)	961
A20100	Depreciation expense	95,808	115,501
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	446	(200)
A20900	Interest expense	11,785	9,396
A21200	Interest income	(12,023)	(13,300)
A21300	Dividend income	(489)	(512)
A21900	Share-based payments	1,732	-
A22300	Share of loss (profit) of associates and joint ventures accounted for using equity method	(7,292)	(12,093)
A22500	Loss (gain) on disposal of property, plan and equipment	(332)	634
A23800	Reversal of impairment loss on non- financial assets	(2,636)	(21,409)
A29900	Other adjustments to reconcile profit	(481)	-
A30000	Changes in operating assets and liabilities		
A31130	Decrease (increase) in notes receivable	13,549	(5,244)
A31150	Decrease (increase) in accounts receivable	122,469	(143,317)
A31200	Decrease (increase) in inventories	(20,470)	33,721
A31240	Adjustments for decrease (increase) in other current assets	(89)	5,031
A32125	Increase (decrease) in contract liabilities	1,681	(5,802)
A32130	Increase (decrease) in notes payable	116	(1,481)
A32150	Increase (decrease) in accounts payable	(147,726)	103,488
A32180	Increase (decrease) in other payable	(40,806)	59,392
A32230	Adjustments for increase (decrease) in other current liabilities	135	(6)
A32240	Increase (decrease) in net defined benefit liability	(2,360)	(2,406)
A33000	Cash inflow (outflow) generated from operations	154,805	389,195
A33100	Interest received	21,517	6,308
A33300	Interest paid	(11,232)	(9,464)
A33500	Income taxes refund (paid)	(7,443)	(28,534)
AAAA	Net cash flows from (used in) operating activities	<u>157,647</u>	<u>357,505</u>

(Continued)

AMIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

Code		2022	2021
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortized cost	(280,613)	(90,229)
B00050	Proceeds from disposal of financial assets at amortized cost	295,764	153,980
B00100	Acquisition of financial assets at fair value through profit or loss	(8,000)	(10,000)
B00200	Proceeds from disposal of financial assets at fair value through profit or loss	8,141	7,119
B02700	Acquisition of property, plant and equipment	(639,101)	(69,504)
B02800	Proceeds from disposal of property, plant and equipment	434	830
B03800	Decrease in refundable deposits	2,290	1,329
B07100	Increase in prepayments for business facilities	(13,412)	(17,825)
B07600	Dividends received	<u>7,908</u>	<u>512</u>
BBBB	Net cash flows from (used in) investing activities	(<u>626,589</u>)	(<u>23,788</u>)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	1,173,500	940,153
C00200	Decrease in short-term loans	(1,409,000)	(1,049,537)
C01600	Proceeds from long-term debt	737,000	-
C01700	Repayments of long-term debt	(240,285)	(132,685)
C03000	Increase in guarantee deposits received	-	20
C03100	Decrease in guarantee deposits received	(10)	-
C04000	Decrease in lease payable	(19,402)	(30,426)
C04500	Cash dividends paid	(139,886)	(55,871)
C04600	Proceeds from issuing shares	<u>358,540</u>	<u>-</u>
CCCC	Net cash flows from (used in) financing activities	<u>460,457</u>	(<u>328,346</u>)
DDDD	Effect of exchange rate changes on cash and cash equivalents	<u>8,120</u>	(<u>4,023</u>)
EEEE	Net increase (decrease) in cash and cash equivalents	(365)	1,348
E00100	Cash and cash equivalents at beginning of period	<u>465,905</u>	<u>464,557</u>
E00200	Cash and cash equivalents at end of period	<u>\$ 465,540</u>	<u>\$ 465,905</u>

The accompanying notes are an integral part of the consolidated financial statements.

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
AMIA CO., LTD.

Opinion

We have audited the accompanying financial statements of AMIA CO., LTD., which comprise the parent company only balance sheets as of December 31, 2022 and 2021, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the financial position of AMIA CO., LTD. as of December 31, 2022 and 2021, 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 the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of AMIA CO., LTD. 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 parent company only financial statements for the year ended December 31, 2022. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The descriptions of the key audit matters of the parent company only financial statements for the year ended December 31, 2022 are as follows:

Revenue Recognition

AMIA CO., LTD. and its subsidiaries mainly sell PCB chemical products and green products COPPER-SULPHATE. and sales revenue is a key indicator for management to evaluate business performance. We analyze the financial information of each customer and select customers that meet certain criteria. The risk of sales revenue for customers meeting certain criteria is higher than that of ordinary customers. The veracity of sales revenue recognition is considered a critical

review.

We performed the following audit procedures in respect of the above key audit matter:

1. We understood the key internal controls related to sales revenue recognition and tested the operating effectiveness of these controls
2. We perform a sample of revenues that meet specific criteria and confirm their amounts to verify the relevant certificates to assess the validity of revenue recognition.

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

Management is responsible for the preparation and fair presentation of the parent company only 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 parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, management is responsible for assessing the AMIA CO., LTD.'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 AMIA CO., LTD. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing AMIA CO., LTD.'s financial reporting process.

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

Our objectives are to obtain reasonable assurance about whether the parent company only 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 Standards on Auditing of 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 parent company only financial statements.

As part of an audit in accordance with the Standards on Auditing of 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 auditors' 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 auditors' 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 parent company only financial statements for the year ended December 31, 2022, 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.

The engagement partners on the audits resulting in this independent auditors' report are Tseng, Chien-Ming and Wang, Pan-Fa.

Deloitte & Touche
Taipei, Taiwan
Republic of China

February 22, 2023

Notice to Readers

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 auditors' 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 auditors' report and financial statements shall prevail.

AMIA CO., LTD.
BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars)

Code	ASSETS	2022		2021	
		Amount	%	Amount	%
CURRENT ASSETS					
1100	Cash and cash equivalents(Notes 4 and 6)	\$ 82,574	3	\$ 98,628	5
1136	Current financial assets at amortized cost (Notes 4 and 8)	19,204	1	29,337	1
1150	Notes receivable, net (Notes 4 and 9)	24,093	1	37,934	2
1170	Accounts receivable, net (Notes 4 and 9)	211,410	8	250,384	12
1180	Accounts receivable due from related parties, net(Notes 4, 9 and 29)	6,481	-	5,637	-
1200	Other receivables (Notes 9, 24 and 29)	193	-	430	-
130X	Current inventories(Notes 4 and 10)	157,256	6	112,125	5
1479	Other current assets, others (Note 15)	31,084	1	30,314	1
11XX	Total current assets	<u>532,295</u>	<u>20</u>	<u>564,789</u>	<u>26</u>
NON-CURRENT ASSETS					
1517	Non-current financial assets at fair value through other comprehensive income(Notes 4 and 7)	2,640	-	2,640	-
1535	Non-current financial assets at amortized cost(Notes 4 and 8)	1,751	-	3,735	-
1550	Investments accounted for using equity method(Notes 4 and 11)	826,158	30	828,304	38
1600	Property, plant and equipment(Notes 4 and 12)	1,269,716	47	660,091	30
1755	Right-of-use assets(Notes 4 and 13)	26,923	1	48,738	2
1760	Investment property, net(Notes 4 and 14)	-	-	25,970	1
1840	Deferred tax assets(Notes 4 and 24)	17,858	1	28,263	1
1915	Prepayments for business facilities(Note 31)	34,058	1	22,218	1
1920	Guarantee deposits paid	7,094	-	9,382	1
15XX	Total non-current assets	<u>2,186,198</u>	<u>80</u>	<u>1,629,341</u>	<u>74</u>
1XXX	TOTAL ASSETS	<u>\$ 2,718,493</u>	<u>100</u>	<u>\$ 2,194,130</u>	<u>100</u>
LIABILITIES AND EQUITY					
CURRENT LIABILITIES					
2100	Current borrowings(Notes 4 and 16)	\$ 170,000	6	\$ 375,500	17
2110	Short-term notes and bills payable(Note XVI)	-	-	30,000	2
2130	Current contract liabilities(Note 22)	807	-	482	-
2150	Notes payable(Note 17)	805	-	689	-
2170	Accounts payable(Note 17)	115,113	4	148,769	7
2180	Accounts payable to related parties(Notes 17 and 29)	-	-	66	-
2219	Other payables (Notes 18 and 29)	114,026	4	147,409	7
2230	Current tax liabilities(Note 24)	21,693	1	-	-
2280	Current lease liabilities(Notes 4 and 13)	18,847	1	21,867	1
2320	Long-term liabilities, current portion (Notes 4 and 16)	16,680	1	29,922	1
2399	Other current liabilities, others(Note 19)	1,281	-	1,208	-
21XX	TOTAL CURRENT LIABILITIES	<u>459,252</u>	<u>17</u>	<u>755,912</u>	<u>35</u>
NON-CURRENT LIABILITIES					
2540	Non-current portion of non-current borrowings(Notes 4 and 16)	516,320	19	6,363	-
2550	Non-current provisions(Notes 4 and 19)	5,133	-	5,047	-
2570	Deferred tax liabilities(Notes 4 and 24)	2,863	-	2,464	-
2580	Non-current lease liabilities(Notes 4 and 13)	7,287	-	24,206	1
2640	Net defined benefit liability, non-current(Notes 4 and 20)	25,255	1	33,984	2
2645	Guarantee deposits received	10	-	20	-
25XX	TOTAL NON-CURRENT LIABILITIES	<u>556,868</u>	<u>20</u>	<u>72,084</u>	<u>3</u>
2XXX	TOTAL LIABILITIES	<u>1,016,120</u>	<u>37</u>	<u>827,996</u>	<u>38</u>
EQUITY (Notes 21 and 26)					
3110	Ordinary share	705,180	26	628,990	29
3200	Capital surplus	625,932	23	346,491	16
Retained earnings					
3310	Legal reserve	90,724	3	68,604	3
3320	Special reserve	41,398	2	37,426	2
3350	Unappropriated retained earnings	283,790	10	343,155	15
3300	Total retained earnings	415,912	15	449,185	20
3490	Other equity	(32,976)	(1)	(41,398)	(2)
3500	Treasury shares	(11,675)	-	(17,134)	(1)
3XXX	TOTAL EQUITY	<u>1,702,373</u>	<u>63</u>	<u>1,366,134</u>	<u>62</u>
TOTAL LIABILITIES AND EQUITY		<u>\$ 2,718,493</u>	<u>100</u>	<u>\$ 2,194,130</u>	<u>100</u>

The accompanying notes form part of this individual financial report.

AMIA CO., LTD.

**STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars, Except Earnings per Share)**

Code		2022		2021	
		Amount	%	Amount	%
	Operating revenue (Notes 4, 22 and 29)				
4110	Sales revenue	\$ 1,998,067	102	\$ 2,139,467	101
4190	Less: : Sales discounts and allowances	(35,041)	(2)	(14,502)	(1)
4000	Net sales revenue	1,963,026	100	2,124,965	100
5000	Operating costs (Notes 4, 10, 23 and 29)	1,671,657	85	1,715,496	81
5900	Gross profit from operations	291,369	15	409,469	19
5910	Unrealized profit (loss) from sales	(2,630)	-	(1,100)	-
5920	Realized profit (loss) on from sales	1,100	-	600	-
5950	Gross profit (loss) from operations	289,839	15	408,969	19
	Operating expenses (Notes 23 and 29)				
6100	Selling expenses	85,909	4	97,260	4
6200	Administrative expenses	90,621	5	105,055	5
6300	Research and development expenses	4,052	-	4,252	-
6000	Total operating expenses	180,582	9	206,567	9
6900	Net operating income	109,257	6	202,402	10
	Non-operating income and expenses				
7100	Interest income (Notes 23)	507	-	208	-
7010	Other income (Notes 23 and 29)	7,614	-	8,894	-
7020	Other gains and losses (Notes 23)	30,026	2	(4,674)	-
7050	Finance costs (Notes 23)	(11,785)	(1)	(9,396)	-
7070	Share of profit (loss) of associates and joint ventures accounted for using equity method, net	(4,672)	-	52,650	2

(Continued)

AMIA CO., LTD.

**STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars, Except Earnings per Share)**

Code		2022		2021	
		Amount	%	Amount	%
7000	Total non-operating income and expenses	<u>21,690</u>	<u>1</u>	<u>47,682</u>	<u>2</u>
7900	Profit from continuing operations before tax	130,947	7	250,084	12
7950	Tax expense (Notes 4 and 24)	(<u>31,155</u>)	(<u>2</u>)	(<u>29,379</u>)	(<u>2</u>)
8200	Profit	<u>99,792</u>	<u>5</u>	<u>220,705</u>	<u>10</u>
	Other comprehensive income				
8310	Components of other comprehensive income that will not be reclassified to profit or loss				
8311	Gains (losses) on re-measurements of defined benefit plans (Notes 20)	7,651	-	490	-
8360	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	10,528	1	(4,965)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(<u>2,106</u>)	-	<u>993</u>	-
		<u>8,422</u>	<u>1</u>	(<u>3,972</u>)	-
8300	Total other comprehensive income	<u>16,073</u>	<u>1</u>	(<u>3,482</u>)	-
8500	Total comprehensive income	<u>\$ 115,865</u>	<u>6</u>	<u>\$ 217,223</u>	<u>10</u>
	Earnings per share (Notes 25)				
9710	Basic earnings per share	<u>\$ 1.46</u>		<u>\$ 3.56</u>	
9810	Diluted earnings per share	<u>\$ 1.45</u>		<u>\$ 3.51</u>	

The accompanying notes are an integral part of the consolidated financial statements.

AMIA CO., LTD.

**STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars)**

Code		Ordinary share		Retained Earnings			Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Treasury shares	Total equity
		Shares (In Thousands)	Amount	Legal Reserve	Special Reserve	Capital Surplus				
A1	BALANCE AT JANUARY 1, 2021	62,899	\$ 628,990	\$ 61,569	\$ 45,245	\$ 177,047	(\$ 37,426)	(\$ 17,134)	\$ 1,204,782	
B1	Appropriation of 2020 earnings	-	-	-	-	-	-	-	-	
B17	Legal reserve appropriated	-	-	7,035	-	(7,035)	-	-	-	
B5	Reversal of special reserve	-	-	-	(7,819)	7,819	-	-	-	
	Cash dividends of ordinary share	-	-	-	-	(55,871)	-	-	(55,871)	
D1	Net profit in 2021	-	-	-	-	220,705	-	-	220,705	
D3	Other comprehensive income (loss) in 2021, net of income tax	-	-	-	-	490	(3,972)	-	(3,482)	
D5	Total comprehensive income (loss) in 2021	-	-	-	-	221,195	(3,972)	-	217,223	
Z1	BALANCE AT DECEMBER 31, 2021	62,899	628,990	68,604	37,426	343,155	(41,398)	(17,134)	1,366,134	
B1	Appropriation of 2021 earnings	-	-	-	-	-	-	-	-	
B3	Legal reserve appropriated	-	-	22,120	-	(22,120)	-	-	-	
B5	Special reserve appropriated	-	-	-	3,972	(3,972)	-	-	-	
	Cash dividends of ordinary share	-	-	-	-	(139,886)	-	-	(139,886)	
E1	Issue of shares	7,864	78,640	-	-	-	-	-	358,540	
M7	Changes in ownership interests in subsidiaries(Note 11)	-	-	-	-	(12)	-	-	(12)	
N1	Share-based payments	-	-	-	-	1,732	-	-	1,732	
L3	Retirement of treasury share	(245)	(2,450)	-	-	(818)	-	5,459	-	
D1	Net profit in 2022	-	-	-	-	99,792	-	-	99,792	
D3	Other comprehensive income (loss) in 2022, net of income tax	-	-	-	-	7,651	8,422	-	16,073	
D5	Total comprehensive income (loss) in 2022	-	-	-	-	107,443	8,422	-	115,865	
Z1	BALANCE AT DECEMBER 31, 2022	70,518	\$ 705,180	\$ 90,724	\$ 41,398	\$ 283,790	(\$ 32,976)	(\$ 11,675)	\$ 1,702,373	

The accompanying notes are an integral part of the consolidated financial statements.

AMIA CO., LTD.

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

Code		2022	2021
	Cash flows from operating activities		
A10000	Profit before tax	\$ 130,947	\$ 250,084
A20010	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	68,140	90,592
A20900	Interest expense	11,785	9,396
A21200	Interest income	(507)	(208)
A21300	Dividend income	(489)	(512)
A21900	Share-based payments	1,732	-
A22400	Share of loss (profit) of associates and joint ventures accounted for using equity method	4,672	(52,650)
A22500	Loss (gain) on disposal of property, plan and equipment	(285)	38
A23800	Reversal of impairment loss on non- financial assets	(4,160)	(21,740)
A23900	Unrealized profit (loss) from sales	2,630	1,100
A24000	Realized loss (profit) on from sales	(1,100)	(600)
A29900	Other adjustments to reconcile profit	(481)	-
A30000	Changes in operating assets and liabilities		
A31130	Decrease (increase) in notes receivable	13,841	(7,569)
A31150	Decrease (increase) in accounts receivable	38,130	(88,053)
A31200	Decrease (increase) in inventories	(40,971)	57,989
A31240	Adjustments for decrease (increase) in other current assets	4,225	(4,863)
A32125	Increase (decrease) in contract liabilities	325	-
A32130	Increase (decrease) in notes payable	116	(1,481)
A32150	Increase (decrease) in accounts payable	(33,722)	54,154
A32180	Increase (decrease) in other payable	(33,850)	52,674
A32230	Adjustments for increase (decrease) in other current liabilities	73	(807)
A32240	Increase (decrease) in net defined benefit liability	(2,037)	(2,075)
A33000	Cash inflow (outflow) generated from operations	159,014	335,469
A33100	Interest received	486	203
A33300	Interest paid	(11,232)	(9,464)
A33500	Income taxes refund (paid)	(759)	15
AAAA	Net cash flows from (used in) operating activities	147,509	326,223
	Cash flows from (used in) investing activities		

(Continued)

AMIA CO., LTD.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In Thousands of New Taiwan Dollars)

Code		2022	2021
B00040	Acquisition of financial assets at amortized cost	(20,955)	(33,072)
B00050	Proceeds from disposal of financial assets at amortized cost	33,072	37,079
B02700	Acquisition of property, plant and equipment	(628,631)	(30,846)
B02800	Proceeds from disposal of property, plant and equipment	285	654
B03800	Decrease in refundable deposits	2,288	1,358
B07100	Increase in prepayments for business facilities	(17,988)	(18,908)
B07600	Dividends received	<u>7,908</u>	<u>41,222</u>
BBBB	Net cash flows from (used in) investing activities	<u>(624,021)</u>	<u>(2,513)</u>
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	1,173,500	940,153
C00200	Decrease in short-term loans	(1,409,000)	(1,049,537)
C01600	Proceeds from long-term debt	737,000	-
C01700	Repayments of long-term debt	(240,285)	(132,685)
C03000	Increase in guarantee deposits received	-	20
C03100	Decrease in guarantee deposits received	(10)	-
C04020	Payments of lease liabilities	(19,401)	(30,426)
C04500	Cash dividends paid	(139,886)	(55,871)
C04700	Proceeds from issuing shares	<u>358,540</u>	<u>-</u>
CCCC	Net cash flows from (used in) financing activities	<u>460,458</u>	<u>(328,346)</u>
EEEE	Net increase (decrease) in cash and cash equivalents	(16,054)	(4,636)
E00100	Cash and cash equivalents at beginning of period	<u>98,628</u>	<u>103,264</u>
E00200	Cash and cash equivalents at end of period	<u>\$ 82,574</u>	<u>\$ 98,628</u>

The accompanying notes are an integral part of the consolidated financial statements.

AUDIT COMMITTEE REPORT

To: Shareholders' Annual General Meeting for Year 2023, AMIA CO., LTD.

The Board of Directors has prepared and submitted to the undersigned, Audit Committee of AMIA CO.,LTD. the 2022 Business Report, Financial Reports (consolidated and standalone) and the proposal of distribution of earnings. The Financial Statements have been duly audited by Certified Public Accountants Tseng, Chien-Ming and Wang, Pan-Fa of Deloitte Touche Tohmatsu International Taiwan. The above Business Report, Financial Statements and the proposal of distribution of earnings have been examined and determined to be correct by the undersigned. This Report is duly submitted in accordance with Article 14-4 of Securities and Exchange Law and Article 219 of the Company Law.

The Audit Committee, Chairman:

Mr. ZHAN,DING-XUN

February 22 2023

【Attachment 5】

AMIA CO., LTD.
Earnings Distribution Table
Year 2022

	Amount (NT\$)
Unallocated earnings, beginning of this year	\$177,176,612
Net profit of this year	99,792,502
Less: Adjustments on equity method investments	(12,234)
Less: Write off treasury stock debit retained earnings	(817,952)
Add: adjustments on re-measurement on define benefit plans recognized in retained earnings	7,650,628
Adjusted unallocated earnings	106,612,944
Less: Legal reserve (10%)	(10,661,294)
Add: Special reserve	8,422,627
Distributable earnings	281,550,889
Distribution :	
Cash dividends: (NT\$1/per share)	(69,943,000) (69,943,000)
Unallocated earnings, end of year	\$211,607,889

Note: Shareholder dividends (cash) are calculated according to the distribution ratio up to NT\$1 (rounded down below), and if the calculation is less than NT\$1, it will be included in other income.

AMIA CO., LTD.
"Sustainable Development Best Practice Principles"
Amendment comparison table

Revised Feb 22, 2023

Contents after Amendment	Contents before Amendment	Explanation
<p>Article 27-1 Companies should continue to pour resources into cultural and artistic activities or cultural and creative industries through donations, sponsorship, investment, procurement, strategic cooperation, corporate voluntary technical services, or other support models to promote cultural development.</p>	<p>(N.A.)</p>	<p>In order to encourage enterprises to support cultural and artistic activities and promote sustainable cultural development, it has been updated.</p>

【Attachment 7】

AMIA CO., LTD.
Related Operating Rules for Financial Operations among Affiliated Companies
Amendment comparison table

Revised ON : Feb 22, 2023

Fix name	Current name	Explanation
Relevant operating specifications for financial business between related parties	Related Operating Rules for Financial Operations Among Affiliated Companies	In order to strengthen the management of transactions with related parties, in line with the amendment to Article 17 of the "Code of Practice for Corporate Governance of Listed OTC Companies", written norms should be formulated to regulate the transactions between companies, related parties and shareholders, and the applicable objects of the operating norms should be expanded from affiliated companies to All related parties, amend the name of this reference example.

Contents after Amendment	Contents before Amendment	Explanation
<p>Article 1</p> <p>In order to improve the financial business transactions between the company and related persons, and to prevent unconventional transactions and improper profit transmission between related persons, such as purchase and sale transactions, acquisition of disposal assets, endorsement guarantees, and capital loans, this operation specification is formulated in accordance with the provisions of Article 17 of the Code of Practice for the Governance of Listed OTC Companies for the purpose of compliance.</p>	<p>Article 1</p> <p>To ensure sound financial and business interactions between the Company and its affiliated companies, to prevent against abnormal transactions and illegitimate interest delivery such as purchases and sales, acquisition and disposal of assets, endorsements and guarantees, and lending of funds among affiliated companies, the operating regulations are defined pursuant to Article 17 of the Corporate Governance Best-Practice Principles for TWSE Listed Companies to be followed.</p>	<p>In order to strengthen the management of related party transactions, in line with the amendment to Article 17 of the Code of Practice on the Governance of Listed OTC Companies, the target of the Code of Practice is expanded from related enterprises to all related persons, and this provision is amended.</p>
<p>Article 2</p> <p>Unless otherwise provided by laws and regulations or articles of association, operations related to the financial business between the Company and related persons shall be handled in accordance with the provisions of this Code of Conduct.</p>	<p>Article 2</p> <p>For related financial operations between the Company and its affiliated companies, unless specified otherwise in laws or the Articles of Incorporation, the requirements herein shall be followed.</p>	<p>The reasons for the amendment are explained in Article 1.</p>
<p>Article 3</p> <p>The term "related party" as mentioned in these Regulations shall be determined in accordance with the provisions of the Financial Reporting Standards for Securities</p>	<p>Article 3</p> <p>"Affiliated companies" herein, as is required in Article 369 of the Company Act, refers to companies that exist independently and are in one of the</p>	<p>The applicable objects of the operation specifications are expanded to related</p>

Contents after Amendment	Contents before Amendment	Explanation
<p>Issuers.</p> <p>Affiliated enterprises referred to in these regulations are enterprises that exist independently and have the following relationships with each other in accordance with Article 369-1 of the Company Law:</p> <ol style="list-style-type: none"> 1. Companies with control and affiliation. 2. Companies investing in each other. <p>When judging the control and subordination relationship stipulated in the preceding paragraph, in addition to paying attention to its legal form, its substantive relationship should be considered.</p>	<p>relationships indicated below:</p> <ol style="list-style-type: none"> 1. Companies having controlling and subordinate relation between them; or 2. Companies having made investment in each other. When judging the controlling and subordination relationship referred to in the preceding paragraph, in addition to legal formalities, the substance of the relationship shall also be considered. 	<p>persons, and the first paragraph is added, specifying that the definition of related persons shall be determined in accordance with the provisions of the financial reporting standards of securities issuers.</p>
<p>Article 4</p> <p>The company should consider the company's overall operating activities, establish an effective internal control system for transactions with related parties (including related companies) , and conduct reviews at any time to respond to changes in the company's internal and external environments, so as to ensure that the design and implementation of the system continue to be effective .</p> <p>The company should urge the subsidiary to establish an effective internal control system after considering the laws and regulations of the local government where the subsidiary is located and the nature of the actual operation; if the related party is a non- public offering company, it should still consider its impact on the company's financial business and require it to establish an effective internal control system.</p> <p>Internal control system and financial, business and accounting</p>	<p>Article 4</p> <p>The Company shall take into consideration the overall operational activities of itself and its affiliated companies to establish an effective internal control system, and shall conduct continuing reviews on the system, in order to ensure the continued effectiveness of its design and implementation in light of changes in the Company's internal and external environment.</p> <p>The Company shall ensure that any subsidiary develops an effective internal control system, taking into account the laws and regulations of the jurisdiction in which the subsidiary is located and the nature of its operations. For any affiliated company that is not a public company, the Company shall still, in consideration of the degree of influence it has on the Company's business and finances, require that it develop effective systems for internal control and for managing financial, business, and accounting matters.</p>	<p>The reasons for the amendment are explained in Article 1.</p>
<p>Article 8</p> <p>The capital loan or endorsement guarantee between the company and related parties should be carefully evaluated and complied with the "Public Issuance Company Fund Loan and Endorsement Guarantee Handling Guidelines" and the company's operating procedures for capital lending to others and endorsement guarantee procedures.</p> <p>Fund loans or endorsement guarantees with related parties shall be carefully reviewed for the following matters, and the evaluation results shall be submitted to the board of directors. Fund loans must be reported to the board of directors for resolution, and no other person may be</p>	<p>Article 8</p> <p>Any loans or endorsements/guarantees between the Company and any of its affiliated companies shall be carefully assessed and carried out in compliance with the provisions of the “Regulations Governing Lending of Funds and Making of Endorsements/Guarantees by Public Companies” and the Operating Procedure for Lending to Others and Operating Procedure for Endorsement and Guarantee established by the Company.</p> <p>Lending of funds or endorsements/guarantees with affiliated companies shall be reviewed in detail regarding the following and the evaluation findings shall be submitted to the Board of</p>	<p>The reasons for the amendment are explained in Article 1.</p>

Contents after Amendment	Contents before Amendment	Explanation
<p>authorized to make a decision. Endorsement guarantees can be handled within a certain amount by the board of directors in accordance with the provisions of the preceding paragraph, but should be reported to the latest board of directors for ratification.</p> <ol style="list-style-type: none"> 1. Necessity and rationality of capital loan or endorsement guarantee. Those who engage in capital loans or endorsement guarantees due to business relationships should evaluate whether the loan amount or endorsement guarantee amount is equivalent to the business transaction amount; if there is a need for short-term financing, the reasons and circumstances for obtaining the loan should be listed. 2. Credit investigation and risk assessment of fund lending or endorsement guarantee objects. 3. The impact on the company's operating risks, financial status and shareholders' equity. 4. Whether collateral and the appraised value of the collateral should be obtained. <p>Subsidiaries of the company that directly and indirectly hold more than 90% of the voting shares shall report to the company's board of directors for resolution before being endorsed as stipulated in Item 2 of Article 5 of the Public Offering Company's Fund Loans and Endorsement Guarantee Treatment Guidelines. It has to be done. However, this does not apply to inter-company endorsement guarantees in which the Company directly and in-directly holds 100% of the voting shares.</p> <p>The loan of funds between the company and its parent company or subsidiaries, or between its subsidiaries, shall be subject to a resolution of the board of directors, and may authorize the chairman of the board of directors to allocate a certain amount to the same loan object within a period not exceeding one year. Sub-loan or revolving. For capital loans or endorsements between the company and related parties, the opinions of independent directors shall be fully considered, and the clear opinions of their approval or disapproval and the</p>	<p>Directors. Lending of funds needs to be submitted to the Board of Directors for a decision before it may take place and no one else may be authorized to make such a decision. The Chairman may be empowered with endorsements/guarantees by the Board of Directors, within a certain amount, as required by the preceding paragraph. Subsequent presentations in the most recent Board of Directors meeting for endorsement, however, are expected.</p> <ol style="list-style-type: none"> 1. The necessity and legitimacy of funds-ending or endorsements/guarantees. In case of lending of funds or endorsement/guarantee as a result of business interactions, whether the amount involved in the lending of funds or endorsement/guarantee is commensurate to that in the business interaction. When short-term financing is needed, reasons for and the status of allowed lending of funds shall be listed. 2. Credit status and risk assessment of the target of lending of funds or endorsements/guarantees. 3. Impact on Company's business operations, financial condition, and shareholders' equity. 4. Whether collateral must be obtained and appraisal of the value thereof. <p>To provide endorsements and guarantees to subsidiaries that the Company directly and indirectly holds at least 90% of their shares with voting rights as required by Article 5 of the Regulations Governing Lending of Funds and Making of Endorsements/Guarantees by Public Companies, prior submission to the Company's Board of Directors for a decision is required. This is not applicable for endorsements and guarantees between companies that the Company directly and indirectly holds 100% of their shares with voting rights.</p> <p>Lending of funds between the Company and its parent company or subsidiaries or between the subsidiaries of the Company is subject to a decision made by the Board of Directors and the Chairman may be authorized to release the loan at different time points at a certain limit determined by the Board of Directors within a period of one year to the same counterpart or utilize the limit cyclically.</p> <p>Lending of funds or endorsements/guarantees between the</p>	

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<p>reasons for their disapproval shall be included in the records of the board of directors.</p> <p>If the company directly or indirectly holds 100% of the voting shares of foreign companies that engage in capital loans due to the need for short-term financing, the amount of financing is not limited to 40% of the company's net worth. If the company directly and indirectly holds more than 90% of the voting shares as an endorsement guarantee, the amount shall not exceed 10% of the company's net worth. However, this does not apply to the endorsement guarantee between companies that directly and indirectly hold 100% of the voting shares of the company.</p> <p>Follow-up control measures should be strictly implemented for the loan or guarantee of funds. If there is a risk of overdue debt or loss, appropriate preservation measures should be taken to protect the company's rights and interests.</p>	<p>Company and its affiliated companies shall fully take into consideration opinions from respective independent directors and include their specific opinions such as approval or disagreement and reasons for the disagreement in the minutes of the Board of Directors meeting.</p> <p>For the lending of funds between the Company and a foreign company where the Company holds directly or indirectly 100% their shares with voting rights required for short-term financing of funds, the financing amount is not limited to 40% of the net worth of the lending company. The said amount and may not exceed 10% of the Company's net worth for companies that Company directly and indirectly holds 100% of their shares with voting rights in the case of endorsement/guarantee. This is not applicable for endorsements and guarantees between companies that the Company directly and indirectly holds 100% of their shares with voting rights. Subsequent control measures shall be precisely imposed on the funds lent or guaranteed matters. In case of any concern of delinquency or loss of the creditor's right, proper retention measures shall be adopted to protect the rights of the Company.</p>	
<p>Article 9</p> <p>The company and related parties, the price conditions and payment methods should be clearly stipulated, and the purpose, price, conditions, substance and form of the transaction and related processing procedures should not be significantly different from the normal transactions of non-related parties. Inappropriate or unreasonable circumstances.</p> <p>When purchasing finished products, semi-finished products, and raw materials from related parties due to business needs, the procurement personnel should comprehensively evaluate the rationality of related party quotations based on market prices and other transaction conditions. Except for reasonably agreed preferential prices or payment terms, other prices and payment terms should be compared with general suppliers.</p> <p>To related parties, the quotation should refer to the current market price. Except for the price or payment conditions that can be reasonably agreed to be preferential to</p>	<p>Article 9</p> <p>Price terms and payment methods shall be expressly stipulated for any business interaction between the Company and any of its affiliated companies. The purpose, pricing, and purpose, pricing and terms of a transaction, and its formal and substantive nature and the related handling procedures, shall not differ markedly from those of an arm's length transaction with a non-related party, nor may they be obviously unreasonable.</p> <p>When purchasing final products, semi-finished products, or raw materials from affiliated companies to meet operational demand, the purchase staff shall evaluate the legitimacy of the quotation provided by the affiliated company according to the market price and other trading conditions. Except for special factors or outstanding conditions that differ from ordinary suppliers, under which the preferred price or payment terms are allowed as reasonably agreed upon, all prices and payment terms shall be comparable to</p>	<p>The reasons for the amendment are explained in Article 1.</p>

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<p>ordinary customers due to long-term cooperation or other special factors, the rest of the price and The payment terms should be compared with general customers. With related parties, both parties should sign a contract, agreeing on the service content, service fee, period, payment terms, and after-sales service, etc., and submit it to the general manager or chairman for approval. All terms of the contract Normal commercial practice should be followed.</p> <p>The accountants of the company and related parties should check each other's purchase and sales, receivable and payable balances of the previous month before the end of each month. If there is any discrepancy, it is necessary to understand the reason and prepare a reconciliation statement.</p>	<p>those to ordinary suppliers.</p> <p>In the sale of final products, semi-finished products, or raw materials to affiliated companies, the quotation shall be based on the market price. Except for long-term partnerships or other special factors that differ from ordinary customers, under which the preferred price or payment terms are allowed as reasonably agreed upon, all prices and payment terms shall be comparable to those to ordinary customers.</p> <p>For professional or technical services provided between the Company and any of its affiliated companies, both parties shall enter into a contract stipulating the scope of the services, fees charged, time period, payment terms, and after-sales service and it is to be followed following approval by the President or the Chairman. All contract terms and conditions shall comply with normal business practice.</p> <p>By the end of each month, the accounting personnel of both the Company and its affiliated companies shall perform cross checks on purchases and sales and the balances of accounts payable and receivable arising from the preceding month. If any discrepancies are found, accounting personnel shall identify the cause and prepare a reconciliation statement.</p>	
<p>Article 9-1</p> <p>The company purchases and sells goods, conducts labor or technical service transactions with related parties, and the estimated annual transaction amount reaches 5% of the company's latest consolidated total assets or the latest year's consolidated net operating income, unless the applicable public offering company obtains or According to the asset disposal guidelines, or the company and the parent company, subsidiaries, or transactions between subsidiaries, the following materials should be submitted to the board of directors for approval before the transaction:</p> <ol style="list-style-type: none"> 1. The items, purpose, necessity and expected benefits of the transaction. 2. The reason for selecting the related party as the transaction object. 3. The calculation principle of the transaction price and the upper limit of the es- 	<p>(N.A.)</p>	<p>In order to strengthen the management of related party transactions, after referring to major international capital market regulations, such as Hong Kong, Singapore and Malaysia, etc., to include the management of purchase and sale or labor transactions between related persons, and considering that China has submitted to the regulations approved by the board of directors or shareholders' meeting on the</p>

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<p>timated annual transaction amount.</p> <p>4. A description of whether the transaction conditions comply with normal commercial terms and do not damage the interests of the company and shareholders.</p> <p>5. Transaction restrictions and other important agreements.</p> <p>For transactions with related parties referred to in the preceding paragraph, the following matters shall be submitted to the latest shareholders' meeting report after the end of the year:</p> <p>1. The actual transaction amount and conditions.</p> <p>2. Whether it is handled in accordance with the transaction price calculation principles approved by the board of directors.</p> <p>3. Whether the annual transaction amount cap approved by the board of directors has not been exceeded. If the upper limit of the transaction amount has been exceeded, the reasons, necessity and rationality shall be explained.</p>		<p>acquisition or disposal of assets, capital loans and endorsement guarantees with related parties, Article 9-1 is added to regulate major purchases, sales, labor or technical service transactions between the company and related persons, and the relevant transaction information shall be submitted to the board of directors for approval. After the end of the year, the actual transaction situation will be reported to the shareholders' meeting.</p>
<p>Article 10 The company and related parties, derivative commodity transactions, business mergers, divisions, acquisitions, or share transfers should be handled in accordance with the "Public Issuance Company's Acquisition or Disposal of Assets Treatment Guidelines" and the company's acquisition or disposal of assets Procedures are handled. To obtain or dispose of securities from related parties, or obtain securities with related companies as the target, the latest financial statements of the target company that have been audited and certified by accountants or reviewed by the accountant should be taken as a reference for evaluating the transaction price before the fact occurs. If the amount reaches 20% of the company's paid-in capital, 10% of the total assets, or more than NT\$300 million, an accountant should be consulted to express an opinion on the rationality of the transaction price before the fact occurs. However, this restriction shall not apply if the securities are publicly quoted in an active market or otherwise stipulated by the Financial Supervisory Commission.</p>	<p>Article 10 Any asset transaction, derivatives trading, business merger, division, acquisition, or share transfer between the Company and any of its affiliated companies shall be conducted in accordance with the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" and the Company's Operating Procedure for Acquisition and Disposal of Assets. Where securities are acquired or disposed of from affiliated companies or affiliated companies' securities from other non-affiliated companies are acquired, before the actual date of occurrence, recent financial statements certified or reviewed by CPAs shall be obtained for reference while the transaction price is being evaluated. In addition, when the transaction price reaches 20% of the Company's paid-up capital size, 10% of the total assets, or NT\$ 300 million and above, the Company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the</p>	<p>1、The reasons for amending the transaction partners of this clause are explained in Article 1.</p> <p>2、In accordance with the amendments to Articles 10 and 11 of the Standards for the Handling of Assets Acquired or Disposed of by Public Offering Companies, the language that accountants should handle in accordance with the provisions of Auditing Standards Bulletin No. 71 issued by the Accounting Research and De-</p>

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<p>Acquisition or disposal of intangible assets or right-to-use assets from related parties, or membership card transactions amounting to 20% of the company's paid-in capital, 10% of total assets, or NT\$300 million or more, shall be deemed to have occurred in fact</p> <p>A few days ago, I asked an accountant to express his opinion on the rationality of the transaction price.</p>	<p>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. 71 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.</p> <p>Where intangible assets or right-of-use assets thereof or memberships are acquired or disposed of from affiliated companies and the transaction amount reaches 20 percent or more of paid-in capital or 10% or NT\$300 million or more of total assets, the Company shall engage a certified public accountant prior to the actual date of occurrence to render an opinion on the reasonableness of the transaction price; the CPA shall comply with the provisions of Statement of Auditing Standards No. 71 published by the ARDF.</p> <p>Calculation of the transaction price indicated in the foregoing two paragraphs is based on the requirements in Article 31 Paragraph 2 of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies".</p>	<p>velopment Foundation is deleted.</p>
<p>Article 11</p> <p>The company acquires or disposes of real estate or its right-to-use assets from related parties, or acquires or disposes of other assets other than real estate or its right-to-use assets with related parties, and the transaction amount reaches 20% of the company's paid-in capital and 100% of its total assets. For 10 cents or NT\$300 million or more, except for the purchase and sale of public bonds, bonds with repurchase or repurchase conditions, purchase or repurchase of money market funds issued by domestic securities investment trust enterprises, the following materials shall be submitted to the board of directors for approval After the approval of the supervisor and the supervisor, the transaction contract can be signed and the payment can be made:</p> <ol style="list-style-type: none"> 1. A valuation report issued by a professional appraiser that should be obtained according to regulations, or an accountant's opinion. 2. The purpose, necessity and expected 	<p>Article 11</p> <p>When the Company acquires or disposes of real property or right-of-use assets thereof from or to an affiliated company, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to an affiliated company 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 the transaction of government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market 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 board of directors and recognized by the supervisors:</p> <ol style="list-style-type: none"> 1. Appraisal report obtained from a professional appraiser or CPA opinions as required. 	<ol style="list-style-type: none"> 1、The reasons for amending the transaction partners of this provision are the same as those explained in Article 1. 2、In accordance with Item 5 of Article 15 of the "Guidelines for the Handling of Assets Acquired or Disposed of by a Public Offering Company", if a company acquires or disposes of assets from a related person, and the transaction amount reaches

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<p>benefits of acquiring or disposing of assets.</p> <p>3. Selecting the related party as the transaction object.</p> <p>4. To obtain real estate from a related party, evaluate the relevant information on the rationality of the predetermined transaction conditions in accordance with Articles 16 and 17 of the “Guidelines for the Treatment of Assets Acquisition or Disposal by Public Issue Companies “ .</p> <p>5. The related party's original acquisition date and price, the transaction partner and its relationship with the company and the related party, etc.</p> <p>6. It is estimated that the monthly cash income and expenditure forecast table for the next year starting from the contracting month, and evaluate the necessity of the transaction and the rationality of the use of funds.</p> <p>7. Restrictive conditions and other important agreed matters of this transaction.</p> <p>8. Engage an accountant to issue an opinion on whether the related party transaction is in line with general commercial conditions and whether it will not damage the interests of the company and its minority shareholders.</p> <p>If the acquisition or disposal of real estate, equipment or its right-to-use assets in the preceding paragraph amounts to 20 percent of the company's paid-in capital, 10 percent of its total assets, or NT\$300 million or more, a valuation issued by a professional appraiser report shall be obtained, if the difference between the valuation result and the transaction amount amounts to more than 20% of the transaction amount, an accountant should be consulted to express specific opinions on the reasons for the difference and the fairness of the transaction price, and more than two-thirds of the directors should be present. , with the consent of more than half of the directors present.</p> <p>Obtaining real estate or right-of-use assets from related parties , if the actual transaction price is higher than the result of evaluating the transaction cost, and it is impossible to provide objective evidence and obtain specific and reasonable opinions from</p>	<p>2. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.</p> <p>3. The reason for choosing the affiliated company as a trading counterpart.</p> <p>4. Related materials on the evaluation of the legitimacy of determined trading conditions for the real properties acquired from affiliated companies as required by Articles 16 and 17 of the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies”.</p> <p>5. The date and price at which the affiliated company originally acquired the real property, the trading counterpart, and that trading counterpart’s relationship to the Company and the affiliated company.</p> <p>6. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.</p> <p>7. Restrictive covenants and other important stipulations associated with the transaction.</p> <p>8. Opinions expressed by authorized CPAs on whether the transactions with affiliated companies meet general business conditions and whether or not they will hurt the investment of the Company and minority shareholders.</p> <p>When the transaction amount for acquisition or disposal of the real property, equipment, or right-of-use assets thereof reaches 20% or more of paid-in capital, 10% or more of the Company’s total assets, or NT\$300 million or more, the Company shall obtain an appraisal report issued by a professional appraiser. If the discrepancy between the appraisal result and the transaction amount is 20% or more of the transaction amount, the Company shall additionally request a CPA to provide a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price, and it shall be approved by a majority of the directors present at a Board of Directors’ meeting attended by two-thirds or more of the directors.</p> <p>In an acquisition of real property from an affiliated company, if the actual transaction price is higher than the appraised</p>	<p>10% of the total assets, the relevant information shall be submitted to the shareholders' meeting for approval before it can be done, and the first paragraph of Article 5 is added. In addition, matters to be considered for the resolution of the shareholders' meeting submitted by the company shall be handled in accordance with the provisions of the Company Law or the articles of association, and paragraphs 2 and 3 of Paragraph 5 shall be merged and amended by text, and the existing paragraphs 1 and 4 of Paragraph 5 shall be covered by the amended Paragraph 2 which has a significant impact on the operation of the company or the rights and interests of shareholders.</p> <p>3、 In line with the "Corporate Governance 3.0 - Sustainable Development Blueprint", promote related party transac-</p>

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<p>professional real estate appraisers and accountants, the board of directors should fully evaluate whether the loss. In order to protect the rights and interests of the company and shareholders, the transaction should be rejected when necessary, and the supervisor should also exercise its supervisory power, and should immediately notify the board of directors to stop its behavior if necessary.</p> <p>If the board of directors approves and the supervisor recognizes the transaction in the preceding paragraph, the company shall, in addition to mentioning the difference between the transaction price and the evaluation cost as a special surplus reserve, and shall not distribute it or transfer it to capital increase and allotment of shares. Report to the shareholders' meeting, and disclose the details of the transaction in the annual report and prospectus.</p> <p>In the event of any of the following transactions involving related parties, after the approval of the board of directors, the materials in the first paragraph shall still be submitted to the shareholders' meeting for approval, and shareholders with their own interests shall not participate in the voting:</p> <ol style="list-style-type: none"> 1. The company or its subsidiary that is not a domestic public offering has the first transaction, and the transaction amount reaches more than 10% of the company's total assets. 2. According to the company law, the company's articles of association or internal operating procedures, the transaction amount and conditions have a significant impact on the company's operations or shareholders' rights and interests. <p>The company has the first transaction with a related party, it shall submit the actual transaction status (including the actual transaction amount, transaction conditions, and the information of the first item, etc.) to the latest shareholders' meeting report after the end of the year.</p> <p>If the company has established an audit committee, matters that should be acknowledged by the supervisor in accordance with this article must first be approved by more than half of all members of the audit committee and submitted to the board</p>	<p>transaction cost, and no objective evidence can be presented and no concrete opinion that the transaction is reasonable can be obtained from a professional appraiser and a CPA, the Board of Directors shall thoroughly review the transaction and determine whether it may prejudice the rights and interests of the Company and its shareholders, and when necessary, shall refuse to enter into the transaction. The Audit Committee shall also exercise its supervisory power in respect of such a transaction, and when necessary shall notify the Board of Directors to stop the transaction.</p> <p>When a transaction as described under the preceding paragraph has been approved by the Board of Directors and adopted by the Audit Committee, the Company shall set aside a special reserve against the difference between the transaction price and the appraised cost, and may not distribute the difference or use it for capital increase or for issuance of bonus shares. Meanwhile, the Company shall report the handling of the above transaction in the shareholders' meeting and shall disclose the details of the transaction in the annual report and any prospectus.</p> <p>In the event that a transaction with an affiliated company is found with any of the conditions below, upon approval by the Board of Directors, it shall be brought forth in the shareholders' meeting for a decision and the affiliated company or anyone associated with the affiliated company may not vote in this case.</p> <ol style="list-style-type: none"> 1. The difference between the transaction price and the estimated price reaches 20% or more. 2. The transaction price or conditions have a material effect on the Company's operation. 3. There are major impacts on shareholder equity. 4. Other matters believed by the Board of Directors to be subject to a decision in the shareholders' meeting. <p>Where the Audit Committee is in place at the Company, matters subject to acknowledgment by supervisors as required hereunder shall be approved by at least one-half of all members of the Audit Committee and be brought forth in the</p>	<p>tions of non-business activities in the shareholders' meeting report, and add item 6, requiring that related party transactions that have been submitted to the board of directors for approval should submit a shareholders' meeting report after the end of the year.</p> <p>4、Item 6 of the current provision has been renumbered as Item 7 of the amended provision.</p>

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of directors for resolution, and the "Rules for the Treatment of Assets Acquisition or Disposal by Publicly Issued Companies" shall apply mutatis mutandis Article 6 Items 4 and 5.	Board of Directors meeting for a decision. The requirements under Article 6 Paragraphs 4 and 5 of the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies” apply.	
<p>Article 12</p> <p>If the financial and business transactions with related parties are subject to the resolution of the board of directors, the opinions of independent directors shall be fully considered, and the clear opinions of their approval or disapproval and the reasons for their disapproval shall be included in the records of the board of directors.</p> <p>Directors who have an interest in the matters of the meeting with themselves or the legal person they represent, which may harm the interests of the company, shall avoid themselves, shall not participate in discussions and votes, and shall not exercise their voting rights on behalf of other directors. Directors should be self-disciplined and have to support each other. If a director's spouse, second degree of blood relative, or a company with which the director has a controlling affiliation relationship has an interest in the matters of the preceding meeting, it shall be deemed that the director has his own interest in the matter.</p> <p>When the board of directors or directors violate the laws, articles of association, or resolutions of the shareholders' meeting, the supervisor should immediately notify the board of directors or directors to stop their behavior, and take appropriate measures to prevent the malpractice from expanding, and report to the relevant competent authority or unit if necessary.</p>	<p>Article 12</p> <p>With respect to any financial or business interaction between the Company and any of its affiliated companies that requires a resolution of the Board of Directors, full consideration shall be given to each independent director’s opinion. Specific opinions by independent directors expressing assent or dissent, and the reasons for dissent, shall be included in the Board of Directors’ meeting minutes.</p> <p>If a director or a juristic person represented by the director is an interested party with respect to any proposal for a Board of Directors’ meeting and thereby is likely to prejudice the interests of the Company, the director may not participate in discussion or voting on that proposal but shall enter recusal during the discussion and voting. The director also may not act as another director’s proxy to exercise voting rights on that matter. The directors shall practice self-discipline and refrain from supporting one another in improper dealings.</p> <p>Where the spouse, a blood relative within the second degree of kinship of a director, or any company which has a controlling or subordinate relation with a director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.</p> <p>Upon discovering that, while fulfilling their duties, the Board of Directors or the directors violate laws, the Articles of Incorporation, or a decision made in the shareholders’ meeting, the Audit Committee shall immediately notify the Board of Directors or the individual director to cease the misconduct, and shall take appropriate measures to curb expansion of the misconduct. When necessary, he/she shall also file a report with the competent authority or agency.</p>	Amend paragraph 1 for the same reasons as Article 1.
Article 13 The company shall cooperate with the announcement or reporting matters and the time limit stipulated by laws and regulations, promptly arrange for each	Article 13 The Company shall, in response to requirements of laws and regulations regarding matters that must be publicly disclosed or filed and the deadlines for so	Subparagraphs 3 and 4 are amended for the same reasons as Article 1.

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<p>subsidiary to provide necessary financial and business information, or entrust accountants to conduct audits or review the financial reports of each subsidiary.</p> <p>The company shall announce the consolidated balance sheet of affiliated companies, the consolidated profit and loss statement of affiliated companies, and the accountant's review report according to the annual financial report reporting period stipulated by laws and regulations. Or report transaction information to the OTC Securities Trading Center of the Republic of China.</p> <p>The company and related parties shall be fully disclosed in annual reports, financial statements, the three forms of affiliated companies, and prospectuses.</p> <p>A related party encounters financial difficulties, the company shall obtain its financial statements and relevant information to assess its impact on the company's finances, business or operations, and if necessary, take appropriate preservation measures for the company's creditor's rights. In the event of any of the above-mentioned events, in addition to listing its impact on the company's financial status in the annual report and prospectus, major information should be released immediately on the Public Information Observatory.</p>	<p>doing, shall make timely arrangements for the provision by each subsidiary of required financial and business information, or to retain CPAs to audit or review the financial reports of each subsidiary.</p> <p>The Company shall publicly disclose the consolidated balance sheets, consolidated statements of comprehensive income, and CPA secondary review reports covering affiliated companies by the deadlines for the filing of the annual financial reports under applicable laws and regulations.</p> <p>Information on any increase, decrease, or other change in affiliated companies shall be filed with the TWSE within 2 days of the change.</p> <p>Information on any material transaction between the Company and any of its affiliated companies shall be fully disclosed in the annual report, financial statements, affiliated company's consolidated business reports, consolidated financial statements and affiliation reports, and prospectuses.</p> <p>If an affiliated company experiences financial difficulties, the Company shall obtain its financial statements and related materials in order to assess the resulting effect on the finances, business, or operations of the Company, and when necessary, appropriate conservatory measures shall be adopted to safeguard the Company's rights as a creditor. Under the above circumstances, in addition to specifying the resulting effect on the Company's financial position in its annual report and prospectus, the Company shall also make a timely announcement of material information on the Market Observation Post System (MOPS).</p>	

AMIA CO., LTD.
Rules and Procedures of Shareholders' Meetings,
Contents Before and After Amendment in Comparison

Revised on : October 28, 2022

Revised on : April 10, 2023

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<p>Article 3 Unless otherwise provided by law or regulation, the shareholders' meetings of the Company shall be convened by the board of directors. The Company shall convene a video meeting of shareholders' meetings, except as otherwise provided in the guidelines for the handling of shares of a publicly offered company, shall be set forth in the articles of association and resolved by the board of directors, and the video shareholders' meeting shall be implemented by the board of directors with the presence of more than two-thirds of the directors and the consent of a majority of the directors present. Any change in the method of convening the shareholders' meeting of the Company shall be subject to a resolution of the board of directors and shall be made no later than before the notice of the shareholders' meeting is sent. The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) thirty days before the date of an ordinary shareholders' meeting or fifteen days before the date of an extraordinary shareholders' meeting. The Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS twenty-one days before the date of the regular shareholders' meeting or fifteen days before the date of the special shareholders' meeting. However, if the paid-in capital of the Company reaches NT\$10 billion or more on the end of the latest fiscal year, or if the total foreign and mainland shareholding ratio recorded in the shareholders' book of the latest fiscal year reaches more than 30%, the transmission of the electronic file shall be completed 30 days before the ordinary meeting of shareholders. In addition, fifteen days prior Company</p>	<p>Article 3 Unless otherwise provided by law or regulation, the shareholders' meetings of the Company shall be convened by the board of directors. The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) thirty days before the date of an ordinary shareholders' meeting or fifteen days before the date of an extraordinary shareholders' meeting. The Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS twenty-one days before the date of the regular shareholders' meeting or fifteen days before the date of the special shareholders' meeting. In addition, fifteen days prior Company the date of the shareholders' meeting, the Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby as well as being distributed on-site at the meeting place.</p>	<p>1. Because the company holds a video-conference shareholders meeting, shareholders can only participate in the shareholders meeting in the form of a video conference, and there are many restrictions on the rights and interests of shareholders. , unless otherwise stipulated in the stock affairs handling guidelines of public offering companies, it shall be specified in the articles of association and resolved by the board of directors, and the company's convening of a video-conference shareholders meeting shall be attended by more than two-thirds of the directors present and approved by more than half of the directors present (i.e. special resolution) resolution.</p> <p>2. In order for shareholders to be aware of the change in the method of convening the shareholders' meeting, the change in the method of convening the shareholders' meeting shall be resolved by the board of directors, and shall be implemented at the latest before the notice of the shareholders' meeting is dispatched. Paragraph 3 is added.</p> <p>3. In accordance with Article 6 of the Measures for Recording and Complying Matters in the Handbook of Shareholders' Meetings of Publicly Issued Companies revised and issued on December 16, 2010, the paid-in capital of listed OTC companies at the end of the most recent fiscal year shall be regulated to NT\$1 If the total shareholding ratio of foreign capital and mainland capital is more than 30% as recorded in the shareholder list of the regular</p>

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<p>the date of the shareholders' meeting, the Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated.</p> <p>The handbook and supplementary materials of the meeting in the preceding paragraph shall be provided to shareholders for reference by the Company on the day of the shareholders' meeting in the following ways:</p> <ol style="list-style-type: none"> 1. When a physical shareholders' meeting is held, it should be distributed at the shareholders' meeting. 2. When a video auxiliary shareholders' meeting is held, it should be distributed at the shareholders' meeting and transmitted to the video conference platform in electronic files. 3. When a video shareholders' meeting is held, it should be transmitted to the video conference platform as an electronic file. <p>The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form. Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Paragraph 1 of Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders' meeting. None of the above matters may be raised by an extraordinary motion.</p> <p>Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the</p>	<p>The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.</p> <p>Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Paragraph 1 of Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders' meeting. None of the above matters may be raised by an extraordinary motion.</p> <p>Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders' meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or other method in the same meeting.</p> <p>A shareholder holding one percent or more of the total number of the issued shares may submit to the Company a proposal for discussion at a general shareholders' meeting. The number of items proposed is limited only to one, and no</p>	<p>shareholders meeting held in the most recent fiscal year, in order to enable the foreign capital and mainland capital shareholders to read the relevant information of the shareholders meeting as soon as possible. The information shall be transmitted in the pre-opened electronic file 30 days before the regular meeting of shareholders, in order to cooperate with the amendment to the third item.</p> <p>4. In response to open and public offering companies that can hold shareholders' meetings via video, the company has physical shareholders' meetings and holds shareholders' meetings in different ways through video conferences. For the benefit of shareholders, no matter whether they are participating in the physical shareholder meeting or participating in the form of video, they can refer to the shareholder meeting manual and supplementary materials on the day of the shareholder meeting. The second item is amended and the fourth item is added.</p>

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<p>shareholders' meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or other method in the same meeting.</p> <p>A shareholder holding one percent or more of the total number of the issued shares may submit to the Company a proposal for discussion at a general shareholders' meeting. The number of items proposed is limited only to one, and no proposal containing more than one item will be included in the meeting agenda. In addition, when the circumstances described in Subparagraph 4 of Paragraph 1 of Article 172-1 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda.</p> <p>Shareholders may submit suggestive proposals for urging the Company to promote public interests or fulfill its social responsibilities, provided that the procedure shall comply with relevant provisions of Article 172-1, and the number of items so proposed shall be limited to one only, and no proposal containing more than one item shall be included in the meeting agenda.</p> <p>Prior to the book closure date before a regular shareholders' meeting is held, the Company shall publicly announce that the receipt of shareholders' proposals, acceptance method in writing or in electronic method, location and the time period for accepting submission; the period for accepting submission of shareholder proposals shall not be less than ten days.</p> <p>Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders' meeting and take part in discussion of the proposal.</p> <p>Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. With regard to the proposals submitted by shareholders but not included in the agenda of the meeting, the cause of exclusion of such proposals and</p>	<p>proposal containing more than one item will be included in the meeting agenda. In addition, when the circumstances described in Subparagraph 4 of Paragraph 1 of Article 172-1 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. Shareholders may submit suggestive proposals for urging the Company to promote public interests or fulfill its social responsibilities, provided that the procedure shall comply with relevant provisions of Article 172-1, and the number of items so proposed shall be limited to one only, and no proposal containing more than one item shall be included in the meeting agenda.</p> <p>Prior to the book closure date before a regular shareholders' meeting is held, the Company shall publicly announce that the receipt of shareholders' proposals, acceptance method in writing or in electronic method, location and the time period for accepting submission; the period for accepting submission of shareholder proposals shall not be less than ten days.</p> <p>Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders' meeting and take part in discussion of the proposal.</p> <p>Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to</p>	

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<p>explanation shall be made by the board of directors at the shareholders' meeting to be convened.</p>	<p>the provisions of this article. With regard to the proposals submitted by shareholders but not included in the agenda of the meeting, the cause of exclusion of such proposals and explanation shall be made by the board of directors at the shareholders' meeting to be convened.</p>	
<p>Article 4 For each shareholders' 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 authorization. A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to the Company five days before the date of the shareholders' meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail; unless a declaration is made to cancel the previous proxy appointment. After the service of the power of attorney of a proxy to the Company, in case the shareholder issuing the said proxy intends to attend the shareholders' meeting in person or to exercise his/her/its voting power in writing or by way of electronic transmission, a proxy rescission notice shall be filed with the Company at least two days prior to the date of the shareholders' meeting as scheduled in the shareholders' meeting notice so as to rescind the proxy at issue. Otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail. After the power of attorney is delivered to the Company, if the shareholders wish to attend the shareholders' meeting by video, they shall notify the Company in writing of the revocation of the proxy two days before the shareholders' meeting; In case of revocation within the time limit, the voting rights exercised by proxy shall prevail.</p>	<p>Article 4 For each shareholders' 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 authorization. A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to the Company five days before the date of the shareholders' meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail; unless a declaration is made to cancel the previous proxy appointment. After the service of the power of attorney of a proxy to the Company, in case the shareholder issuing the said proxy intends to attend the shareholders' meeting in person or to exercise his/her/its voting power in writing or by way of electronic transmission, a proxy rescission notice shall be filed with the Company at least two days prior to the date of the shareholders' meeting as scheduled in the shareholders' meeting notice so as to rescind the proxy at issue. Otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.</p>	<p>1. Items 1 to 3 have not been amended. 2. If a shareholder entrusts a proxy to attend the shareholders' meeting, after the power of attorney is delivered to the company, if the shareholder intends to attend the shareholders' meeting via video conference, he shall notify the company in writing of the cancellation of the proxy two days before the shareholders' meeting. Added fourth item accordingly.</p>
<p>Article 5 Principles for shareholders' meeting</p>	<p>Article 5 Principles for shareholders'</p>	<p>1. The current provisions are moved to the first item, and the</p>

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<p>convention time and venue The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting. When the Company convenes a video shareholders' meeting, it shall not be restricted by the location of the preceding paragraph.</p>	<p>meeting convention time and venue The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.</p>	<p>content has not been amended. 2. Paragraph 2 is added to clarify that when a company holds a video-conference shareholders meeting, it is not restricted by the location of the meeting.</p>
<p>Article 6 Preparation of documents such as the attendance book The Company shall specify in the notice of meeting the time and place of reporting to the accepting shareholders, solicitors, and trustee agents (hereinafter referred to as shareholders), as well as other matters to be noted. The reporting time of shareholders accepted in the preceding paragraph shall be at least 30 minutes before the start of the meeting; The check-in place should be clearly marked and appropriate personnel should be assigned to handle it; The video meeting of the shareholders' meeting shall be accepted and reported on the video conference platform of the shareholders' meeting 30 minutes before the start of the meeting, and the shareholders who have completed the registration shall be deemed to have attended the shareholders' meeting in person. Shareholders and their proxies (collectively referred to as "shareholders") shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification. The Company shall furnish the attending shareholders with an attendance book for signing in by the attending shareholders or proxies appointed by the shareholders, or attending shareholders may hand in a sign-in card in lieu of signing in. The Company shall furnish attending</p>	<p>Article 6 Preparation of documents such as the attendance book The Company shall furnish the attending shareholders with an attendance book for signing in by the attending shareholders or proxies appointed by the shareholders, or attending shareholders may hand in a sign-in card in lieu of signing in. The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished. Shareholders and their proxies (collectively referred to as "shareholders") shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification. When the government or a juristic person is a shareholder, it may be</p>	<ol style="list-style-type: none"> 1. The former Items 2 and 4 have not been amended. 2. Items 1 and 2 are newly formulated for the purpose of specifying the notice of the shareholders' meeting and related matters and the time and procedures for shareholders attending by video. 3. Cooperate with the abbreviation of shareholders in the first paragraph to be newly formulated, and amend the first paragraph. 4. Cooperate with the shareholders' abbreviation in the first paragraph to be newly formulated and amend the third paragraph. 5. Shareholders who intend to attend the shareholders' meeting by video conference shall register with the company two days before the shareholders' meeting and add Item 7. 6. For the purpose of video acquisition Shareholders present may Read the handbook and Annual reports and other related materials The company should take it Upload to the shareholders' meeting Conferencing platform, yarn Amend the eighth new item.

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<p>shareholders with the meeting agenda book, annual report, attendance card, speaker’s slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished. When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders’ meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.</p> <p>If the shareholders' meeting is held by video conference, and the shareholders wish to participate by video conference, they should register with the Company two days before the shareholders' meeting. If the shareholders' meeting is held by video conference, the company shall upload the meeting manual, annual report and other relevant materials to the shareholders' meeting video conference platform at least 30 minutes before the start of the meeting, and continue to disclose until the end of the meeting.</p>	<p>represented by more than one representative at a shareholders’ meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.</p>	
<p>Article 6-1 (Convening a video meeting of the shareholders' meeting and convening matters to be included in the notice) When the Company convenes a video meeting of the shareholders' meeting, the following matters shall be stated in the notice of the convening of the shareholders' meeting:</p> <ol style="list-style-type: none"> 1. Shareholders' participation in video conferencing and the exercise of rights. 2. The handling methods for handling obstacles caused by natural disasters, accidents or other force majeure events to the video conference platform or video participation include at least the following matters: <ol style="list-style-type: none"> (1) The time at which the meeting must be postponed or resumed, and if so, the date on which the meeting needs to be postponed or renewed, if so, if it is necessary to adjourn or resume the meeting. (2) Shareholders who have not registered to participate in the original shareholders' meeting by video shall not participate in the postponed or resumed meeting. (3) If the video conference cannot be resumed, after deducting the number of shares attending the shareholders' 		<ol style="list-style-type: none"> 1. This article is newly added. 2. In order to enable shareholders to be aware of the relevant rights and restrictions of participation in the shareholders' meeting before the shareholders' meeting, it is specified that the content of the notice of convening the shareholders' meeting shall include the methods for shareholders to participate in the video conference and exercise relevant rights, the handling of obstacles to the video conference platform or video participation due to natural disasters, incidents or other force majeure events, at least the date on which the meeting must be postponed or renewed, and how long the interruption occurs, the meeting should be postponed or resumed, The provisions of Items 1, 2, 4 and 5 of Article 44-20 of the Guidelines for the Handling of the Shares of a Public Offering Company, the announcement of the results of all proposals, the handling of no provisional motions, etc., and when the

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<p>meeting by video, the total number of shares attended reaches the statutory quota for the meeting of shareholders, the shareholders' meeting shall continue, and the number of shares participating in the shareholders' meeting by video conference shall be included in the total number of shareholders' shares present, and all the proposals of the shareholders' meeting shall be deemed to be abstained.</p> <p>(4) Where the results of all motions have been announced, but no provisional motion has been made, the manner in which they shall be handled.</p> <p>3. Hold a video shareholders' meeting and set out appropriate alternatives to shareholders who have difficulties in participating in shareholders by videoconference. Except for the circumstances stipulated in Item 6 of Article 44-90 of the Guidelines for the Handling of Shares of a Public Offering Company, at least shareholders should be provided with connecting equipment and necessary assistance, and the period during which shareholders may apply to the company and other relevant matters should be noted.</p>		<p>company convenes a video shareholders' meeting, it shall also specify that appropriate alternative measures shall be provided to shareholders who have difficulties in participating in shareholders by video, and assist them to use connecting equipment to participate in the shareholders' meeting. The venue and the appointment of relevant personnel on the spot to provide necessary assistance to shareholders, and shall specify in the notice of the shareholders' meeting the period during which shareholders may apply to the company and other relevant precautions.</p> <p>3. In addition, considering that in the event of a special circumstance stipulated in Article 44-9 of the Guidelines for the Handling of Shares of a Company Offering Shares to the Public Offering of Stocks, due to natural disasters, incidents or other force majeure circumstances, the Ministry of Economic Affairs announces that the company can convene a shareholders' meeting by video conference within a certain period of time without specifying in the articles of association, because it is necessary to provide relevant necessary supporting measures according to the circumstances at that time, the letter of deletion is added to paragraph 3, and it is expressly stipulated that if the circumstances specified in Item 6 of Article 44-9 occur, the latter paragraph of paragraph 3 does not need to apply.</p>
<p>Article 8 Documentation of a shareholders' meeting by audio or video The Company shall continuously and continuously record the entire process of the reporting of shareholders, the process of meeting and the counting of votes from the time of acceptance of the reporting of shareholders. The audio-visual materials in the preceding paragraph shall be kept for at</p>	<p>Article 8 Documentation of a shareholders' meeting by audio or video The Company shall record on audio or video tape the entire proceedings of a shareholders' meeting and preserve the recordings for at least one year. However, if a shareholder files a lawsuit</p>	<p>1. Paragraphs 1 and 2 are revised in order to clearly define the time and procedures for shareholders' meeting notices and related matters, as well as shareholders attending via video conference to register. 2. With reference to Article 183 of the Company Law and Article 18 of the Act on the Procedures of the Board of Directors of a Public</p>

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<p>least one year. However, if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law, it shall be kept until the end of the lawsuit.</p> <p>If the shareholders' meeting is held by video conference, the company shall record and keep the shareholders' registration, registration, registration, questions, voting and the company's vote counting results, and continuously and continuously record and record the entire video conference.</p> <p>The Company shall properly preserve the information and audio and video recordings in the preceding paragraph during the period of existence, and provide the audio and video recordings to the person entrusted with the video conference affairs for preservation.</p> <p>If the shareholders' meeting is held by video conference, the company should record and record the background operation interface of the video conference platform.</p>	<p>pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.</p>	<p>Offering Company, it is stipulated that the company should keep records of shareholders' registration, registration, check-in, questions, voting, and company vote counting results. And requires the company to record and video the video conference continuously throughout the entire process, and keep it properly during the company's existence, and provide it to the person entrusted to handle the video conference affairs for storage. The third and fourth items are added.</p> <p>3. In order to preserve the relevant information of the video conference as much as possible, in addition to the third item, the company should record and video the video conference continuously and continuously. It is also advisable to record and record the background operation interface of the video conference, because the simultaneous video recording of the screen must meet certain specifications. Computer hardware and software equipment and information security, so the company can clearly stipulate in the rules of procedure of its shareholders' meeting according to the feasibility of equipment conditions, and the fifth item is added.</p>
<p>Article 9</p> <p>The attendance at the shareholders' meeting shall be calculated on the basis of shares. The number of shares present shall be calculated according to the number of shares reported to the signing book or the signed card and video conferencing platform, plus the number of shares exercising voting rights in writing or electronically.</p> <p>The chair shall call the meeting to order at the appointed meeting time, and shall also announce information related to the number of shares having no voting rights and the number of shares represented by the attending shareholders.</p> <p>The chair shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of</p>	<p>Article 9</p> <p>Attendance at shareholders' meetings shall be calculated based on the number of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in plus the number of shares whose voting rights are exercised by correspondence or electronically.</p> <p>The chair shall call the meeting to order at the appointed meeting time, and shall also announce information related to the number of shares having no voting rights and the number</p>	<p>1. Items 2 and 5 remain unchanged.</p> <p>2. In order to specify that the shareholders' meeting of the company will be held by video conference, the total number of shares registered by video shall be added to the total number of shares reported by video when calculating the total number of shares, and the first item shall be amended.</p> <p>3. When the shareholders' meeting of the company is held by video conference, if the chairman announces the meeting, the company shall announce the meeting on the video conference platform of the shareholders' meeting to inform the share-</p>

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<p>issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third of the total number of issued shares, the chair shall declare the meeting adjourned. ; If the shareholders' meeting is held by video conference, the Company shall also announce the streaming meeting on the video conference platform of the shareholders' meeting.</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 Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within 1 month. ; If the shareholders' meeting is held by video conference, and the shareholders wish to participate by video conference, they shall re-register with the Company in accordance with Article 6 °</p> <p>When, prior to the conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.</p>	<p>of shares represented by the attending shareholders.</p> <p>The chair shall call the meeting to order at the appointed meeting time.</p> <p>However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third of the total number of issued shares, the chair shall declare the meeting adjourned.</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 Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within 1 month.</p> <p>When, prior to the conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.</p>	<p>holders in real time and amend Item 3.</p> <p>4. If the company makes a false resolution to convene a separate shareholders' meeting, and the shareholders who wish to attend by video conference, they should register with the company and amend item 4.</p>
<p>Article 11 (Shareholder speech) Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair. A shareholder in attendance who has submitted a speaker's slip but does not</p>	<p>Article 11 (Shareholder speech) Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set</p>	<p>Items 1 to 6 remain unchanged.</p> <p>2. Item 7 is added to specify the manners, procedures and restrictions for shareholders who participate in the shareholders' meeting by video conference.</p> <p>3. In order to help other shareholders understand the content of the questions of the shareholders, the company may screen the ques-</p>

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<p>actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.</p> <p>Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.</p> <p>When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chairperson shall stop any violation.</p> <p>When a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.</p> <p>After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.</p> <p>If the shareholders' meeting is held by video conference, the shareholders who participate by video conference may ask questions in text on the video conference platform of the shareholders' meeting after the chairman announces the opening of the meeting and before the announcement of the adjournment of the meeting, and the number of questions for each proposal shall not exceed two times, each time shall be limited to 200 words, and the provisions of Paragraphs 1 to 5 shall not apply.</p> <p>If the question in the preceding paragraph does not violate the provisions or does not exceed the scope of the proposal, it is advisable to disclose the question on the video conference platform of the shareholders' meeting for public knowledge.</p>	<p>by the chair.</p> <p>A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.</p> <p>Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.</p> <p>When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chairperson shall stop any violation.</p> <p>When a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.</p> <p>After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.</p>	<p>tions that are not related to the topics of the shareholders' meeting, and the remaining questions asked by shareholders should be disclosed on the video platform, and item 8 is added.</p>
<p>Article 13</p> <p>A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Paragraph 2 of Article 179 of the Company Act.</p> <p>When the Company holds a shareholders' meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are</p>	<p>Article 13</p> <p>A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Paragraph 2 of Article 179 of the Company Act.</p> <p>When the Company holds a shareholders' meeting, it shall adopt exercise of voting rights</p>	<p>1. Items 1 to 3 and Items 5 to 8 have not been amended.</p> <p>2. To expressly stipulate that after shareholders exercise their voting rights in written or electronic means, if they want to change to attend the shareholders' meeting by video conference, they should first cancel it in the same way as exercising their voting rights. Paragraph 4 is amended.</p>

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<p>exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the shareholders' meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.</p> <p>A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company two days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail; except when a declaration is made to cancel the earlier declaration of intent.</p> <p>Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of the vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. In addition, on the same day after the conclusion of the shareholders' meeting, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.</p> <p>When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When anyone among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.</p> <p>Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall have the identity of shareholders of the Company.</p> <p>Vote counting for proposals or elections of</p>	<p>by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the shareholders' meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.</p> <p>A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company two days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail; except when a declaration is made to cancel the earlier declaration of intent.</p> <p>After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, two business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the</p>	<p>3. If the shareholders' meeting is held by video conference, in order to allow shareholders participating in the video conference to have sufficient voting time, from the time when the chairman announces the meeting to the time when the voting ends, all original proposals can be voted on. The vote counting operation must be a one-time vote counting to match the voting time of shareholders participating in video conferences. Items 9 and 10 are newly added.</p> <p>4. Shareholders who have registered for video-assisted shareholders' meeting and wish to attend the physical shareholders' meeting in person should cancel their registration in the same way as the registration two days before the shareholders' meeting. If the cancellation is overdue, only To be able to participate in the shareholders' meeting via video conference, the eleventh item is added.</p> <p>5. Refer to the Ministry of Economic Affairs' letter No. 10102404740 dated February 24, 101 and Jingshang Zi No. 101024143 dated May 3 of the same year The Interpretation No. 50 stipulates that shareholders who exercise voting rights electronically and have not withdrawn their declaration of intent cannot propose amendments to the original proposal, nor can they exercise voting rights again, but such shareholders can still attend the shareholders' meeting on the day of the shareholders' meeting, and can Ad hoc motions can be put forward on the spot, and voting rights can be exercised. In addition, written and electronic voting are one of the ways for shareholders to exercise their rights. Based on the principle of fair treatment, written voting should also refer to the spirit of the previous electronic voting norms to protect shareholders'</p>

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<p>a shareholders' meeting shall be conducted in public at the place of the shareholders' meeting. In addition, immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record shall also be made.</p> <p>The Company convenes a video meeting of the shareholders' meeting, and the shareholders participating by video shall vote on various proposals and election proposals through the video conference platform after the chairman announces the meeting, and shall complete the voting before the chairman announces the end of the vote, and those who fail to do so shall be deemed to have abstained.</p> <p>If the shareholders' meeting is convened by videoconference, the votes shall be counted in one lump sum after the chairman announces the end of the vote, and the voting and election results shall be announced.</p> <p>When the Company convenes a video-assisted shareholders' meeting, shareholders who have registered to attend the shareholders' meeting by video conference in accordance with Article 6, and who wish to attend the physical shareholders' meeting in person, shall cancel their registration in the same manner as registration two days before the opening of the shareholders' meeting; If the cancellation is cancelled within the time limit, it can only attend the shareholders' meeting by video.</p> <p>A person who exercises the right to vote in writing or electronically, does not revoke his expression of intent, and participates in the shareholders' meeting by video message, shall not exercise the right to vote on the original proposal or propose amendments to the original proposal or exercise the right to vote on the amendment of the original proposal, except for an interim motion.</p>	<p>voting rights already exercised by correspondence or electronic means shall prevail.</p> <p>When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.</p> <p>Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of the vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. In addition, on the same day after the conclusion of the shareholders' meeting, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.</p> <p>When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When anyone among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.</p> <p>Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall have the identity of shareholders of the Company.</p> <p>Vote counting for proposals or</p>	<p>rights and interests. As stipulated in Item 12, shareholders who exercise their voting rights in writing or electronically may still register to participate in the shareholders' meeting by videoconference if they have not revoked their declaration of intention, but they shall not vote on the original motion except for temporary motions and exercise their voting rights. Proposals or amendments to original proposals shall be voted upon, and amendments to original proposals shall not be proposed.</p>

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	<p>elections of a shareholders' meeting shall be conducted in public at the place of the shareholders' meeting. In addition, immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record shall also be made.</p>	
<p>Article 15 Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed to all shareholders of the company within twenty (20) days after the close of the meeting. The meeting minutes may be produced and distributed in electronic form. The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS. The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of the Company. If a shareholders' meeting is convened by video, the minutes of the meeting shall record the time from and to the beginning of the meeting, the method of convening the meeting, the name of the chairman and the record, and the handling methods and circumstances of the obstruction caused by natural disasters, incidents or other force majeure events to the video conference platform or video participation. In addition to the provisions of the preceding paragraph, the Company shall convene a video shareholders' meeting, and shall specify in the minutes of the meeting the alternative measures provided by shareholders who have difficulties in participating in shareholders by video.</p>	<p>Article 15 Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed to all shareholders of the company within twenty (20) days after the close of the meeting. The meeting minutes may be produced and distributed in electronic form. The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS. The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of the Company.</p>	<ol style="list-style-type: none"> 1. Items 1 to 3 have not been amended. 2. In order for shareholders to understand the results of the video conference, the alternative measures for shareholders with digital gaps, and the handling methods and circumstances of the disconnection, the company is required to exclude the matters that should be recorded in accordance with the third paragraph when making the minutes of the shareholders' meeting. In addition, the start and end time of the meeting, the method of holding the meeting, the name of the chairman and the recorder, and the handling method and situation of the video conference platform or participation in the video conference due to natural disasters, accidents or other force majeure should be recorded. The fourth item is added. 3. If a videoconference shareholders meeting is held, it must be stated in the convening notice that appropriate alternative measures will be provided for shareholders who have difficulties in participating in videoconference. Measures, the fifth item is added.
Article 16 Public disclosure	Article 16 Public disclosure	1. In order for shareholders to

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<p>The number of shares acquired by the solicitor, the number of shares represented by the proxy and the number of shares attended by shareholders in writing or electronically shall be clearly disclosed by the Company in the shareholders' meeting on the day of the shareholders' meeting in accordance with the prescribed format; If the shareholders' meeting is held by video conference, the Company shall upload the aforesaid information to the shareholders' meeting video conference platform at least 30 minutes before the start of the meeting and continue to disclose it until the end of the meeting. The Company shall convene a video conference of the shareholders' meeting, and when announcing the meeting, the total number of shares of the shareholders present shall be disclosed on the video conference platform. The same applies if the total number of shares and voting rights of shareholders present at the meeting is otherwise counted.</p> <p>If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under the Taiwan Stock Exchange Corporation (or Taipei Exchange) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.</p>	<p>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 and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders' meeting.</p> <p>If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under the Taiwan Stock Exchange Corporation (or Taipei Exchange) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.</p>	<p>know the number of shares acquired by the solicitor, the number of shares represented by the entrusted agent, and the number of shares attended by written or electronic means, the company shall clearly disclose it at the shareholder meeting. If the company holds a video conference, it should be uploaded to the video conference platform of the shareholders meeting, and the first item should be amended.</p> <p>2. In order to enable shareholders participating in the video conference of the shareholders' meeting to know whether the number of shareholders' attendance rights has reached the threshold for the shareholders' meeting, it is stipulated that the company should disclose the total number of shareholders' shares present on the video conference platform when announcing the meeting. The statistics of the total number of shares and voting rights of the shareholders present shall also be disclosed on the video conferencing platform, and the second item shall be added.</p>
<p>Article 19 (Disclosure of Information by Video Conference)</p> <p>If the shareholders' meeting is convened by video conference, the Company shall immediately disclose the voting results and election results of each proposal to the video conference platform of the shareholders' meeting after the voting is completed, and shall continue to disclose the meeting for at least 15 minutes after the chairman announces the adjournment of the meeting.</p>	(N.A.)	<p>1. This article is newly added.</p> <p>2. In order to enable shareholders participating in the videoconference of the shareholders' meeting to know the voting status and election results of various proposals immediately, and to regulate the sufficient time for information disclosure, this article is revised.</p>
<p>Article 20 (Location of the Chairman and Recorder of Video Shareholders' Meeting)</p> <p>When the Company convenes a video shareholders' meeting, the Chairman and the Recorder shall be in the same place in China, and the Chairman shall announce the address of the place at the time of the meeting.</p>	(N.A.)	<p>1. This article is newly added.</p> <p>2. When the shareholders' meeting is held by video conference and there is no physical meeting place, the chairman and the recorder should be at the same place in China. In addition, in order to let shareholders know the chairman's location, the chairman should announce the address of his</p>

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		location when the meeting is held, Yuan updated it.
<p>Article 21 (Handling of Interruptions) If a shareholders' meeting is held by video conference, the Company may provide a simple connection test for shareholders before the meeting, and provide relevant services immediately before and during the meeting to assist in handling technical problems in communication.</p> <p>If a shareholders' meeting is convened by videoconference, the chairman shall, at the time of announcing the meeting, separately declare that the date of the meeting shall be postponed or renewed within five days, except for the circumstances stipulated in Item 24-24 of Article 44-24 of the Guidelines for the Handling of Shares of a Public Offering Company, and if an obstacle occurs to the videoconferencing platform or participation by video conferencing due to natural disasters, events or other force majeure circumstances before the chairman announces the adjournment of the meeting, and lasts for more than 30 minutes, the provisions of Article 182 of the Company Law shall not apply.</p> <p>In the event of the preceding paragraph, the meeting shall be postponed or resumed, and shareholders who have not registered to participate in the original shareholders' meeting by video shall not participate in the postponed or resumed meeting.</p> <p>Shareholders who have registered to participate in the original shareholders' meeting by video message and completed the registration, and those who have not participated in the postponed or resumed meeting, the number of shares, voting rights and voting rights exercised at the original shareholders' meeting shall be included in the total number of shares, voting rights and voting rights of shareholders attending the postponed or resumed meeting.</p> <p>In accordance with the provisions of Paragraph 2, when the shareholders' meeting is postponed or resumed, there is no need to re-discuss and resolve a motion that has completed the voting and counting of votes and announced the voting results or the election list of directors and supervisors. If the total number of</p>	(N.A.)	<p>1. This article is newly added.</p> <p>2. In order to reduce the communication problems of video conferencing, in consideration of foreign practice, a connection test may be provided before the meeting, and relevant services may be provided immediately before the meeting and during the meeting to assist in dealing with technical problems of communication, and the first item is added.</p> <p>3. When the company holds a videoconference meeting of the shareholders meeting, the chairman shall announce at the meeting that if there is an obstacle to the videoconferencing platform or participation in videoconference due to natural disasters, accidents or other force majeure, and it cannot be eliminated for more than 30 minutes, the meeting shall be completed within five days. Article 182 of the Company Law, which requires a resolution of the shareholders' meeting, does not apply to the date of convening or continuing a general meeting within a day. Paragraph 2 is added. The company, video conferencing platform, shareholders, solicitor, or entrusted agent who individually intentionally or negligently causes the inability to hold or participate in a video conference does not fall within the scope of this article.</p> <p>4. In the event that the meeting should be postponed or resumed in the second paragraph of the company, in accordance with the provisions of Article 44-22 of the Standards for the Handling of Share Affairs of Public Offering Companies, shareholders who have not registered to participate in the original shareholders' meeting through video conference (including the solicitor and the entrusted agent) shall not participate in the postponement or</p>

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<p>shares attended by video meeting still reaches the statutory quota for the meeting of shareholders after deducting the number of shares attended by video conference, the shareholders' meeting shall continue without postponing or resuming the meeting in accordance with the provisions of Paragraph 2. In the event that the meeting should continue in the preceding paragraph, the number of shares present at the shareholders' meeting by video conference shall be included in the total number of shares of the shareholders present, but all the proposals of the shareholders' meeting shall be deemed to be abstained. If the Company postpones or resumes the meeting in accordance with the provisions of Paragraph 2, it shall handle the relevant pre-operations in accordance with the relevant pre-operations in accordance with the provisions listed in Item 7 of Article 44-20 of the Guidelines for the Handling of Shares of a Public Offering Company. During the period specified in the latter paragraph of Article 12 and Article 13.3 of the Rules for the Use of Power of Attorney for Shareholders' Meetings of a publicly offered company, and the second paragraph of Article 44-5, Article 44-15 and Article 44-17, Paragraph 1 of the Guidelines for the Handling of Shares of a Public Offering Company, the Company shall postpone or resume the date of the shareholders' meeting in accordance with the provisions of Paragraph 2.</p>		<p>continuation meeting, and the third item shall be added in cooperation. As for convening a video-assisted shareholders' meeting, the shareholders who originally participated in the physical shareholders' meeting may continue to participate in the postponed or continued meeting in a physical form, and explain it.</p> <p>5. When the company should postpone or resume the meeting according to the provisions of the second paragraph, it has registered to participate in the original shareholders' meeting and complete the registration in accordance with the provisions of Article 44-23 of the Standards for the Handling of Share Affairs of Public Offering Companies If the shareholders (including the solicitor and the entrusted agent) did not participate in the extension or continuation meeting, the number of shares attended, the exercised voting rights and voting rights at the original shareholders meeting shall be included in the total number of shares of shareholders attending the extension or continuation meeting , the number of voting rights and the number of voting rights, please add item 4 to cooperate.</p> <p>6. When the meeting cannot be continued due to communication barriers, and the shareholders' meeting must be postponed or resumed, the voting and counting of the previous meeting, and the announcement of the voting results or the list of elected directors and supervisors may be considered. In order to complete the resolution, there is no need to re-discuss and resolve, in order to reduce the time and cost of the continuation meeting, the fifth item is stipulated.</p> <p>7. Considering that the video-assisted shareholders' meeting has both a physical meeting and a video conference. If there is an obstacle to the video conference platform or participation in the</p>

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		<p>video conference due to force majeure, because there is still a physical shareholders' meeting, if the attendance of the video conference is deducted After the number of shares attended, if the total number of shares present still reaches the statutory quota for the shareholders' meeting, the shareholders' meeting shall continue, and there is no need to postpone or continue the meeting in accordance with the provisions of Paragraph 2. Paragraph 6 is stipulated.</p> <p>8. In the event that the company should continue the meeting in Item 2 without adjourning or resuming the meeting, it shall participate in the meeting by videoconference in accordance with the provisions of Article 44-25 of the Standards for the Handling of Share Affairs of Companies Offering Shares. Shareholders of the shareholders meeting (including solicitors and entrusted agents), the number of shares attended shall be included in the total number of shares of the attending shareholders, but all the proposals of the shareholders meeting shall be deemed as abstaining from voting, and the seventh item is added in cooperation.</p> <p>9. The adjournment or continuation of the general meeting is identical to the original shareholders' meeting after consideration of the prior suspension of the meeting. There is no need to follow Article 44 of the Standards for the Handling of Share Affairs of Public Offering Companies because of the date of the postponement or continuation of the shareholders' meeting. The provisions listed in item 27 shall re-do the pre-operations related to the shareholders meeting, and item 8 shall be stipulated.</p> <p>10. In addition, when the video conference of the shareholders meeting has been postponed, the second paragraph of Article 12 and Item 3 of Article 13 of the</p>

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		<p>Rules of Proxy for Public Offering Companies to Attend Shareholders Meetings, and Article 44 of the Guidelines for the Handling of Share Affairs of Public Offering Companies Matters that must be announced and disclosed on the day of the shareholders' meeting, such as item 5-2, item 15 of Article 44, item 1 of Article 44-17, etc., must still be disclosed to shareholders on the day of the postponed or resumed meeting. , Yuan stipulates the ninth item.</p>
<p>Article 22 (Handling of Discrepancy in Figures) When the Company convenes a video shareholders' meeting, it shall provide appropriate alternative measures for shareholders who have difficulties in attending shareholders by video. Except for the circumstances stipulated in Item 6 of Article 44-90 of the Guidelines for the Handling of Shares of a Public Offering Company, at least the shareholders should be provided with connecting equipment and necessary assistance, and the period during which the shareholders may apply to the company and other relevant precautions should be specified.</p>	(N.A.)	<ol style="list-style-type: none"> 1. This article adds 2. The reason for the amendment is the same as Article 1.
<p>Article 23 These Rules shall take effect after having been submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.</p>	<p>Article 19 These Rules shall take effect after having been submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.</p>	<p>Adjust the number of clauses in line with the revised clauses.</p>

List of Directors and Independent Directors Candidates

No.	Position	Name	No. of Shares Held	Major Educational Background and Experience
1	Director	CHEN,KUO-CHIN	6,000,000	<ul style="list-style-type: none"> ■ Current Position : <ul style="list-style-type: none"> ● Chief Engineer of Production Technology Department of AMIA CO., LTD. ● Director of YIO-YEN ENTERPRISE CO., LTD. ● Director of BARKO INDUSTRIES CO., LTD. ● Vice Chairman of GOLD PARTNER ENTERPRISES (KUNSHAN) CO., LTD. ● Director of BAEK SUK IND CO., LTD. ■ Educational : <ul style="list-style-type: none"> ● Department of Chemical Engineering, National Taiwan University ■ Experience : <ul style="list-style-type: none"> ● Founder of AMIA CO., LTD.
2	Director	CHEN,YEN-HENG	14,767,000	<ul style="list-style-type: none"> ■ Current Position : <ul style="list-style-type: none"> ● General Manager, R&D Supervisor, Business Supervisor, AMIA CO., LTD. ● Chairman of BARKO INDUSTRIES CO., LTD. ● Director of Ever-Precis E recycle company. ■ Educational : <ul style="list-style-type: none"> ● Ph.D. in Chemical Engineering, National Tsing Hua University ■ Experience : <ul style="list-style-type: none"> ● "Ministry of Economic Affairs Industrial Talent Ability Appraisal" Professional Committee of Circuit Board Process Engineer Ability Appraisal Director of Taoyuan City Waste Removal and Disposal Association ● Member of PCA PCB Academy Committee
3	Director	CHEN,MIN-HSIUNG	4,001,000	<ul style="list-style-type: none"> ■ Current Position : <ul style="list-style-type: none"> ● Assistant Manager of AMIA CO., LTD. ● Chairman of AMIA (HUIYANG) CO., LTD. ■ Educational : <ul style="list-style-type: none"> ● SHU-TE High School ■ Experience : <ul style="list-style-type: none"> ● Technical Specialist of Taiwan Power Company ● Founding Chairman of Taiwan Resource Recycling Industries Association ● Member of The Formosa Association of Resource Recycling ● Honorary Chairman of Taiwan Resource Recycling Industries Association
4	Director	CHEN,CHIU-HUNG	5,000,000	<ul style="list-style-type: none"> ■ Current Position : <ul style="list-style-type: none"> ● Chairman of YIO-YEN ENTERPRISE CO., LTD. ● Supervisor of GOLD PARTNER ENTERPRISES (KUNSHAN) CO., LTD. ● Associate Manager of PERSEE CHEMICAL CO., LTD. ● Supervisor of BARKO INDUSTRIES CO., LTD. ● Director of ALLWIN STAR INTERNATIONAL CO., LTD. ● Director of HOYA MAX INTERNATIONAL CO., LTD. ● Supervisor of BAEK SUK IND CO., LTD. ■ Educational : <ul style="list-style-type: none"> ● SHILIN High School of Commerce ■ Experience :

No.	Position	Name	No. of Shares Held	Major Educational Background and Experience
				<ul style="list-style-type: none"> ● Finance director of foreign trade company
5	Director	CDIB Capital Group	6,000,000	(N.A.) Belongs to a professional investment company
6	Independent Director	WAN, QI-CHAO	0	<ul style="list-style-type: none"> ■ Current Position : <ul style="list-style-type: none"> ● Secretary General of K.T. Li Foundation for Development of Science and Technology ● Director of JINWEN University of Science and Technology ■ Educational : <ul style="list-style-type: none"> ● Ph.D., Department of Chemical Engineering, Columbia University ■ Experience : <ul style="list-style-type: none"> ● Professor, Director of R&D, Chief Secretary, Chair Professor, Department of Chemical Engineering, National Tsing Hua University ● Emeritus Professor, Department of Chemical Engineering, National Tsing Hua University ● Executive Secretary, Science and Technology Advisory Group, Executive Yuan ● Executive Secretary of the National Science Council Sustainability Committee
7	Independent Director	YANG, JIA-CHENG	0	<ul style="list-style-type: none"> ■ Current Position : <ul style="list-style-type: none"> ● AVANTOR PERFORMANCE MATERIALS TAIWAN CO., LTD. Application Product Manager, Asia Pacific ● Director of GREENFILTEC LTD. ■ Educational : <ul style="list-style-type: none"> ● Ph.D. in Chemical Engineering, National Tsing Hua University ■ Experience : <ul style="list-style-type: none"> ● Director of YIHANG Investment Co., Ltd. ● Director of JTECHONE Corp. ● Director of HIGH PERFORMANCE SOLUTION LIMITED ● Supervisor of DOCTECH limited
8	Independent Director	WU, BANG-HAO	0	<ul style="list-style-type: none"> ■ Current Position : <ul style="list-style-type: none"> ● General Manager of TERASOLAR ENERGY MATERIALS CORP. ● Director of TERASOLAR ENERGY MATERIALS CORP. ■ Educational : <ul style="list-style-type: none"> ● Ph.D. in Chemical Engineering, National Tsing Hua University ■ Experience : <ul style="list-style-type: none"> ● Manager of R&D Department of DELSOLAR Co., Ltd.
9	Independent Director	HUANG, PEI-HUA	0	<ul style="list-style-type: none"> ■ Current Position : <ul style="list-style-type: none"> ● LAN-JAI CPAs FIRM Chartered Accountants ■ Educational : <ul style="list-style-type: none"> ● National YANG MING CHIAO TUNG University - Master of Finance, School of Management ■ Experience : <ul style="list-style-type: none"> ● Audit Manager, KPMG Taiwan

AMIA CO., LTD.

Details of the application for the lifting of the non-compete restrictions on part-time directors

No.	Position	Name	Release of Directors from non-competition restrictions
1	Director	CHEN,KUO-CHIN	1. Director of YIO-YEN ENTERPRISE CO., LTD. 2. Director of BARKO INDUSTRIES CO., LTD. 3. Vice Chairman of GOLD PARTNER ENTERPRISES (KUNSHAN) CO., LTD. 4. Director of BAEK SUK IND CO., LTD.
2	Director	CHEN,YEN-HENG	1. Chairman of BARKO INDUSTRIES CO., LTD. 2. Director of Ever-Precis E recycle company.
3	Director	CHEN,MIN-HSIUNG	1. Chairman of AMIA (HUIYANG) CO., LTD.
4	Director	CHEN,CHIU-HUNG	1. Chairman of YIO-YEN ENTERPRISE CO., LTD. 2. Supervisor of GOLD PARTNER ENTERPRISES (KUNSHAN) CO., LTD. 3. Associate Manager of PERSEE CHEMICAL CO., LTD. 4. Supervisor of BARKO INDUSTRIES CO., LTD. 5. Director of ALLWIN STAR INTERNATIONAL CO., LTD. 6. Director of HOYA MAX INTERNATIONAL CO., LTD. 7. Supervisor of BAEK SUK IND CO., LTD.
5	Director	CDIB Capital Group	(N.A.) Belongs to a professional investment company
6	Independent Director	WAN,QI-CHAO	1. Secretary General of K.T. Li Foundation for Development of Science and Technology 2. Director of JINWEN University of Science and Technology
7	Independent Director	YANG,JIA-CHENG	1. AVANTOR PERFORMANCE MATERIALS TAIWAN CO., LTD. Application Product Manager, Asia Pacific 2. Director of GREENFILTEC LTD. 3. Director of YIHANG Investment Co., Ltd. 4. Director of JTECHONE Corp. 5. Director of HIGH PERFORMANCE SOLUTION LIMITED 6. Supervisor of DOCTECH limited
8	Independent Director	WU,BANG-HAO	1. General Manager of TERASOLAR ENERGY MATERIALS CORP. 2. Director of TERASOLAR ENERGY MATERIALS CORP.
9	Independent Director	HUANG, PEI-HUA	1. LAN-JAI CPAs FIRM Chartered Accountants