Stock Code: 2414

Unitech Computer Co., Ltd.
2024 Annual Meeting of Shareholders

Meeting Handbook

June 24, 2024
No. 16, Sec. 4, Zhongshan N. Rd., Shilin Dist., Taipei City
(Qunyin Auditorium, 2F of Ching-Kuo Memorial Hall,
Chien Tan Overseas Youth Activity Center)

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Unitech Computer Co., Ltd.

Procedure for the 2024 Annual Meeting of Shareholders

1. Call the Meeting to Order

2. Chairperson Remarks

3. Report Items

4. Ratification Items

5. Election Matter

6. Other Matter

7. Extemporary Motions

8. Adjournment

Unitech Computer Co., Ltd.

2024 Agenda of Annual Meeting of Shareholders

Method of Convening the Meeting: Physical Shareholders' Meeting

Time: 9:00 a.m., June 24, 2024, Monday

Venue: No. 16, Sec. 4, Zhongshan N. Rd., Shilin Dist., Taipei City
(Qunyin Auditorium, 2F of Ching-Kuo Memorial Hall, Chien Tan Overseas Youth Activity Center)

Meeting Procedure:

1. **Call the Meeting to Order.**

2. **Chairperson Remarks.**

3. **Report Items**
   (1) 2023 Business Report
   (2) Audit Committee's Review Report on the 2023 Financial Statements
   (3) 2023 Compensation Distribution to Employees and Directors

4. **Ratification Items**
   (1) Adoption of the 2023 Business Report and Financial Statements
   (2) Adoption of the Proposal for Distribution of 2023 Profits

5. **Election Matter**
   Election of all directors.

6. **Other Matter**
   Release the Prohibition on New Director(s) and their representative(s) from Participation in Competitive Business.

7. **Extemporary Motions**

8. **Adjournment**

Report Items

Report No. 1
2023 Business Report
Explanation:
The 2023 Business Report is attached hereto as Attachment 1 (Handbook pages 12-14).

Report No. 2
Audit Committee's Review Report on the 2023 Financial Statements
Explanation:
The 2023 Audit Committee's Review Report is attached hereto as Attachment 2 (Handbook page 15).

Report No. 3
2023 Compensation Distribution to Employees and Directors
Explanation:

(1) In Accordance with Article 17 of the Company's "Articles of Incorporation"： If there is profit at the end of a fiscal year, three percent to twelve percent of profit shall be allocated as employees' compensation, and no more than two percent of profit shall be allocated as directors' compensation.

(2) The Board of Directors resolve a total of NT$33,014,713 will be allocated for employees' compensation and NT$6,927,843 for directors' compensation for the year 2023. The entire amount will be distributed in cash, and there will be no difference in the expense amount recognized for year 2023.

Ratification Items

Proposal 1 (Proposed by the Board)
Adoption of the 2023 Business Report and Financial Statements.
Explanation:

(1) The business report, parent company only financial statements, and consolidated financial statements for year 2023 have been prepared. The parent company only financial statements and consolidated financial statements were audited by independent auditors, Kuo, Shao-Pin and Yang, Chih-Huei of Ernst & Young. The audit opinions were then issued accordingly. The Company's 2023 business report and the aforementioned financial statements have been reviewed and determined to be accurate by the Audit Committee members of the Company with review report submitted hereby.
(2) For the Company's 2023 business report, audit committee's review report, independent auditors' audit report issued by Ernst & Young, and the aforementioned financial statements, please refer to Attachments 1 to 3 (Handbook pages 12-33).
(3) Please proceed to ratify.

Resolution:

Proposal 2 (Proposed by the Board)
Adoption of the Proposal for Distribution of 2023 Profits
Explanation:

(1) The Company's net profit after tax for year 2023 was NT$384,880,156. Adding the beginning retained earnings of NT$155,473,951 and the reversal of special reserves of NT$251,750, and deducting other comprehensive income (actuarial gains or losses of defined benefit plans) of NT$733,631 and a legal reserve (10%) of NT$38,414,653, the unappropriated retained earnings for the year is NT$501,457,573. The Company plans to allocate NT$355,818,861 as cash dividends to shareholders, with an expected dividend per share of NT$2.2. Each shareholder's cash dividend shall be issued to the rounded-down full NT dollar (fractional amount be ignored). The sum of all cash dividends less than NT$1 are proposed to be transferred to the Company's employee welfare committee, subject to approval by the shareholders' meeting.

(2) Please refer to the 2023 Profit Distribution Table as follows:

Unitech Computer Co., Ltd.
Profit Distribution Table
Year 2023

Unit: NTD$

Item	Amount
Beginning retained earnings	155,473,951
Add: 2023 net profit after tax	384,880,156
Less: 2023 other comprehensive income (actuarial gains or losses of defined benefit plans)	(733,631)
Add: Reversal of special reserve	251,750
Less: Legal reserve (10%)	(38,414,653)
Distributable net profit	501,457,573
Distributable item:	
Dividend to shareholders (cash)	(355,818,861)
Unappropriated retained earnings	145,638,712

Chairman: Yeh, Kuo-Chuan General Manager: Yeh, Kuo-Chuan Accounting Officer: Hung, Li-Ping

(3) If the distribution of the aforementioned dividends results in a change in the outstanding number of shares due to the Company's buyback of its own shares, which causes a change in the dividend payout ratio, it is proposed that the shareholders' meeting authorize the Chairman to make adjustments and handle related matters.
(4) Upon the approval of the 2024 Annual Meeting of Shareholders, it is proposed that the Chairman be authorized to set the ex- dividend date and the payment date for cash dividends.
(5) Please proceed to ratify.

Resolution:

Election Matter

(Proposed by the Board)
Proposal to elect of all directors.
Explanation:

(1) The term of office of the Company's directors expired on August 26, 2024. An election of directors is proposed to be held to coincide with this general shareholders' meeting.
(2) In accordance with Article 11 of the Company's Articles of Incorporation, 11 directors (including 4 independent directors) shall be elected under the candidate nomination system.
(3) The new directors will take office upon the completion of the election at the shareholders' meeting for a term of three years. The term of office is from June 24, 2024 to June 23, 2027, and the term of office of the original directors will expire at the conclusion of this general shareholders' meeting.
(4) The list of candidate for directors and independent directors has been reviewed resolution by the Board of Directors on May 6, 2024. The relevant information is as follows:

Category	Name of Candidate	Education & Experience	Present Position	Shareholdi (shares)
Director	Yeh, Kuo-Chuan	Executive Master of Business Administration, National Chengchi University Master of Business Administration, Dayeh University Associate Degree of Electrical engineering, Tatung Junior College Sales Engineer of High Tien Co., Ltd	Chairman / General Manager of Unitech Computer Co., Ltd. Chairman of Jingho Computer Co., Ltd. (Representative of corporate entity) Chairman of Jingyung Computer Co., Ltd. (Representative of corporate entity) Director of Unitech Electronics Co., Ltd. (Representative of corporate entity) Chairman of Furong International Investment Co., Ltd. Director of Huajue Co., Ltd. Supervisor of Baisheng Mei Media Co., Ltd.	5,529,485
Director	Li, Ying-Hsin	Executive Master of Business Administration, Chengchi University National Chiao Tung University Master of Business Administration, Oklahoma City University Bachelor of Telecommunications Engineering., National Chiao Tung University Sales Engineer of Telecommunications Bureau.	Vice Chairman/ General Manager of Unitech Computer Co., Ltd. Director of Unitech Electronics Co., Ltd. (Representative of corporate entity)	4,352,896

Category	Name of Candidate	Education & Experience	Present Position	Shareholdi (shares)
Director	Chen, Jung-Hui	Master of Computer Science National Chiao Tung University Bachelor of Telecommunications Engineering., General Manager of Sales Group of Unitech Computer Co., Ltd. National Chiao Tung University Host of Telecommunications research institute project. Of Ministry of Transportation and Communications	Director of Unitech Computer Co., Ltd. Vice Chairman of Unitech Electronics Co., Ltd. (Representative of corporate entity) Director of UTA/UTI Vice Chairman of Xiamen Unitech Computer Co., Ltd. Director of UTJ (Representative of corporate entity)	1,259,213
Director	Hi-Jet Technology Co., Ltd. Representative：Yeh, Chia-Wen	Tulane University MBA Executive Master of Business Administration, Chengchi University Department of Mineral Petroleum, National Cheng Kung University	Chairman of Dejia Investment Co., Ltd. Chairman of Changyu Biotech Medicine Co., Ltd. Chairman of Synco Chemical Corp. Chairman of Hi-Jet Technology Co., Ltd. Chairman of Hengxuan Technology Co., Ltd. Chairman of Global Mobile Internet Co., Ltd. Chairman of Cotek Pharmaceutical Industry Co., Ltd. Chairman/Chief strategy officer of Unitech Electronics Co., Ltd. Chairman of G.M.I Technology Inc. Chairman of De Tao Venture Capital Corp. Director of Foot Source Enterprise Co., Ltd. Director of Skymax Technology Co., Ltd. Chairman of Aain Biotech & Medical Co., Ltd. Director of GW Electronics Company Limited. Director of UAV/UEV/UJH/UCV/UAH/UEH/UIH (Legal person representative of the above-mentioned companies) Chairman of UTC Director of UTA/UTI	42,707,981

Category	Name of Candidate	Education & Experience	Present Position	Shareholdi (shares)
Director	Hi-Jet Technology Co., Ltd. Representative： Yeh, Ming-Han	Bachelor of Industrial Design, Tatung University Engineer of G.M.I Technology Inc.	General Manager's Assistant of Realtek Semiconductor Corp. Director of Unitech Computer Co., Ltd. (Representative of corporate entity) Director of Synco Chemical Corp. (Representative of corporate entity) Director of Unitech Electronics Co., Ltd. (Representative of corporate entity) Chairman of Dejia Investment Co., Ltd. Director of Hengxuan Co., Ltd.	42,707,981
Director	Hi-Jet Technology Co., Ltd. Representative： Yeh, Po-Chun	Master of Civil Engineering and Engineering Management, Columbia University, USA Bachelor of Transportation management science, National Cheng Kung University Assistant Manager of the Research Division of KGI Securities Investment Advisory Co. Ltd. Chief of Staff of G.M.I Technology Inc. /Chief compensation officer	Director of G.M.I Technology Inc. (Representative of corporate entity)/hairman's Assistant Director of Unitech Computer Co., Ltd. (Representative of corporate entity) Supervisor of Changyu Biotech Medicine Co., Ld.(Representative of corporate entity) Director of Unitech Electronics Co., Ltd. (Representative of corporate entity) Supervisor of Synco Chemical Corp. (Representative of corporate entity)	42,707,981
Director	Hi-Jet Technology Co., Ltd. Representative： Wang, Kuo-Chang	Master of Management Science, Tamkang University General Manager of Globaltec Management Consulting Corp. CONSULTING CORP. Manager of Industrial Bank of Taiwan	General Manager of Dejia Investment Co., Ltd. Director of G.M.I Technology Inc.(Representative of corporate entity) Director of Unitech Electronics Co., Ltd. (Representative of corporate entity)	42,707,981
Independent Director	Tsai, Tyau-Chang	Bachelor degree in College of Law, National Taiwan University Academy for the Judiciary—session 8 Prosecutor, Judge, Taipei District Court Secretary general, Consumers' Foundation, Chinese Taipei Chairperson, United Way of Taiwan	Chairman of Jhang Huei Co., Ltd. Director of Ming-Der Senior High School Johnson Law office Lawyer Independent Directo of Realtek Semiconductor Corp.	0

Category	Name of Candidate	Education & Experience	Present Position	Shareholdi (shares)
Independent Director	Lin, Ming-Ji	PhD of Business Administration, National Chengchi University MBA, National Chengchi University Professor, Department of Business Administration, National Central University Secretary General, Chinese Management Association Director, Taiwan Power Company Supervisor, Taipei Exchange Director, Joint Credit Information Center Independent Director of G.M.I Technology Inc.	Chairman of Heng Ho Electronics Ltd. Adjunct Professor of National Central University Independent Director of Chicony Electronics Co., Ltd. Independent Director of C Sun Mfg Ltd. Independent Director of Unitech Computer Co., Ltd.	552,106
Independent Director	Huang, Shih-Hsiu	Ph.D. in Business Administration, National Chengchi University Master of Business Administration, Tulane University of Louisiana, USA Master of Electronic Engineering General Manager / Chief of Human Resources of Sales Group of ASUSTeK Computer Inc. Vice Chairman of Technology of Hewlett-Packard Company (HP)	Independent Director of Unitech Computer Co., Ltd. Serving as a corporate consultant Executive management coach	0
Independent Director	Chen, Chi-Jen	Stern School of Business,NYU MBA General Manager of ICE Technology Corporation Independent Director of Unitech Electronics Co., Ltd. Independent Director of G.M.I Technology Inc.	Chairman of YOUHOLDER Co., Ltd. Director of ICE Technology Corporation	0

Note：All of the aforementioned independent directors have not acted as the independent directors of the Company for three consecutive terms of office.

(5) Please proceed with the election.

Voting Results:

Other Matter

(Proposed by the Board)
Proposal to release the prohibition on new drector(s) and their representative(s) from participation in competitive business. Please proceed to discuss.

Explanation:

(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 order to leverage the expertise and relevant experience of the director of this company, it is proposed to seek the consent of the shareholders' meeting to release the prohibition on new dector(s) and their representative(s) from participation in competitive business.

(3) Details of the competitive activities for the directors are shown in the following table:

Title	Name	Currently Holding Concurrent Positions in Other Companies.
Director	Yeh, Kuo-Chuan	Chairman of Jingho Computer Co., Ltd. Chairman of Jingyung Computer Co., Ltd. Director of Unitech Electronics Co., Ltd. Chairman of Furong International Investment Co., Ltd. Director of Huajue Co., Ltd.
Director	Li, Ying-Hsin	Director of Unitech Electronics Co., Ltd.
Director	Chen, Jung-Hui	Vice Chairman of Unitech Electronics Co., Ltd. Director of UTA/UTI Vice Chairman of Xiamen Unitech Computer Co., Ltd. Director of UTJ
Director	Hi-Jet Technology Co., Ltd. Representative ：Yeh, Chia-Wen	Chairman of Dejia Investment Co., Ltd. Chairman of Changyu Biotech Medicine Co., Ltd. Chairman of Synco Chemical Corp. Chairman of Hi-Jet Technology Co., Ltd. Chairman of Hengxuan Technology Co., Ltd. Chairman of Global Mobile Internet Co., Ltd. Chairman of Cotek Pharmaceutical Industry Co., Ltd. Chairman/ Chief strategy officer of Unitech Electronics Co., Ltd. Chairman of G.M.I Technology Inc. Chairman of De Tao Venture Capital Corp. Director of Foot Source Enterprise Co., Ltd. Director of Skymax Technology Co., Ltd. Chairman of Aain Biotech & Medical Co., Ltd. Director of GW Electronics Company Limited. Director of UAV/UEV/UJH/UCV/UAH/UEH/UIH Chairman of UTC Director of UTA/UTI

Title	Name	Currently Holding Concurrent Positions in Other Companies.
Director	Hi-Jet Technology Co., Ltd. Representative ：Yeh, Ming-Han	Director of Synco Chemical Corp. Chairman of Dejia Investment Co., Ltd. Director of Hengxuan Co., Ltd. Director of Unitech Electronics Co., Ltd. Director of Realtek Semiconductor Corp.
Director	Hi-Jet Technology Co., Ltd. Representative ：Yeh, Po-Chun	Director of G.M.I Technology Inc. Director of Unitech Electronics Co., Ltd.
Director	Hi-Jet Technology Co., Ltd. Representative ：Wang, Kuo-Chang	General Manager of Dejia Investment Co., Ltd. Director of G.M.I Technology Inc. Director of Unitech Electronics Co., Ltd.
Independent Director	Tsai, Tyau-Chang	Chairman of Jhang Huei Co., Ltd.
Independent Director	Lin, Ming-Ji	Chairman of Heng Ho Electronics Ltd. Independent Director of Chicony Electronics Co., Ltd. Independent Director of C Sun Mfg Ltd.
Independent Director	Chen, Chi-Jen	Chairman of YOUHOLDER Co., Ltd. Director of ICE Technology Corporation

(4) Please proceed to discuss.

Resolution:

Extemporary Motions

Adjournment

Unitech Computer Co., Ltd.
Business Report

1. Operating Results for 2023

(1) The implementation of the 2023 business plan

The Company, Unitech Computer Co., Ltd., engages in “the operation of information technology product channels” in Taiwan. In 2023, the global economy was affected by the weak terminal market demand and industry inventory adjustment, such that the economic growth slowed down, and the economic growth in Taiwan did not reach the expected level.However, the Company maintained steady operations, continued to expand new product lines, and improve operational quality and efficiency. In 2023, the Company’s net operating revenue was NT$20,480,459 thousand, a decrease of 7.45% compared to 2022. The gross profit margin was 5.80%, and operating gross profit was NT$1,187,514 thousand, a decrease of 9.59% compared to 2022. Operating expenses were NT$719,134 thousand, with an expense ratio of 3.51%, and operating income was NT$468,380 thousand, a decrease of 18.22% compared to 2022.

The subsidiary, Unitech Electronics Co., Ltd., engages in the research, development, and manufacturing of “automatic data collection products” and markets them globally under the brand “Unitech”. In 2023, the consolidated net profit after tax for the full year was NT$40,867 thousand, a decrease of 55.31% compared to 2022. The Company holds a 40% stake in Unitech Electronics Co., Ltd., and in 2023, the investment income from Unitech Electronics Co., Ltd. was NT$16,245 thousand, a decrease of 55.53% compared to 2022.

The financial statements of Unitech Group for the year 2023 showed that the consolidated operating revenue amounted to NT$23,120,363 thousand, representing a decrease of 7.78% compared to 2022. The gross profit margin was 8.31%, resulting in an operating gross profit of NT$1,921,962 thousand, which decreased by 7.99% from the 2022. Operating expenses amounted to NT$1,414,215 thousand, showing an increase of 1.29% from 2022. The operating profit was NT$507,747 thousand, decreasing by 26.69% from 2022. The net profit after tax was NT$409,502 thousand, decreasing by 25.96% from 2022.

In 2023, the Company pursued the balanced development of the “profitability, solvency, and growth” to enhance the quality of earnings and maximize the benefits of shareholders under the operation policy. The consolidated net profit after tax was NT$409,502 thousand, and the debt to assets ratio was 49.38%. The return on equity was 9.88%, and the earnings per share were NT$2.38. Despite the global economic downturn and the change of information and communication product generations, the Company maintained a stable and profitable operation in the year 2023.

(2) The consolidated financial results and profitability analysis are as follows:

a. Consolidated financial results

Unit: NT$ thousands

Item \ Year	2023 Amount	2023 %	2022 Amount	2022 %	Percent Change
Operating revenue	23,120,363	100.00%	25,070,558	100.00%	(7.78%)
Gross profit	1,921,962	8.31%	2,088,777	8.33%	(7.99%)
Operating expenses	1,414,215	6.12%	1,396,146	5.57%	1.29%
Operating income	507,747	2.20%	692,631	2.76%	(26.69%)
Non-operating revenue (expenses)	3,825	0.02%	(1,833)	(0.01%)	(308.67%)
Profit before tax	511,572	2.21%	690,798	2.76%	(25.94%)
Net income for current period	409,502	1.77%	553,065	2.21%	(25.96%)
Other comprehensive income for current period (Net after tax)	(862)	(0.00%)	17,542	0.08%	(104.91%)
Total comprehensive income for current period	408,640	1.77%	570,607	2.28%	(28.39%)

b. Profitability analysis

Item \ Year	2023	2022
Debt to assets ratio: (total liabilities / total assets)	49.38%	58.46%
Ratio of long-term capital to property, plant, and equipment: (total equity + non-current liabilities) / net property, plant, and equipment	316.64%	323.36%
Current ratio: (current assets / current liabilities)	168.79%	147.57%
Quick ratio: (liquid assets / current liabilities)	122.71%	106.96%
Return on equity: (net income after tax / average total equity)	9.88%	13.47%
Net profit margin: (net income after tax / net sales)	1.77%	2.21%
Earnings per share: (net profit after tax - preferred stock dividends) / weighted average number of shares outstanding	2.38 元	NT$3.08

(3) The development strategy of 2023

In 2023, the Company adhered to the principle of steady and pragmatic management, and continued to focus on its core business, which is "the operation of information technology product channels" in Taiwan. The Company expanded its product lines to ensure the continued steady growth of its information technology product revenue. At the same time, the Company continued to develop its online ordering platform and improve its operational processes to further enhance operational efficiency and employee productivity. The Company adopted a balanced development strategy of "profitability, solvency and growth," to improve the quality of earnings and pursue the maximization of shareholder equity.

By fully implementing the above-mentioned development strategy in 2023, the Company continued to enhance its competitiveness in the industry.

2. The Effect of External Competition, the Legal Environment, and the Overall Business Environment on the Company.

According to the estimates from the Directorate-General of Budget, Accounting and Statistics, Taiwan's economic growth rate in 2024 is projected to be 3.35%, which is 1.95% higher than the updated figure of 1.40% for 2023.

The Company is engaged in the operation of information technology product channels in Taiwan, with its main markets divided into the "consumer product market" and the "institutional product market." Both information technology product markets are expected to grow slowly and steadily.

According to S&P Global's estimates, the US economy is projected to grow by 1.4% and the Eurozone by 0.7% in 2024.

The Company's subsidiary, "Unitech Electronics Co., Ltd.," operates mainly in the US and European markets. With the sustained growth of the US and European economies, the revenue of Unitech Electronics Co., Ltd. is expected to maintain a growth trend.

Chairman: Ye, Guo-Quan General Manager: Ye, Guo-Quan Accounting Officer: Hong, Li-Ping

Attachment 2

Audit Committee's Review Report

TO: 2024 Annual Meeting of Shareholders
Unitech Computer Co., Ltd.

The Board of Directors has prepared the Company's 2023 parent company only financial statements and consolidated financial statements, which were audited by the CPA firm Ernst & Young in accordance with relevant auditing standards. The audited financial statements, along with the business report and profit distribution table, have been reviewed and determined to be accurate by the Audit Committee members of the Company. According to Article 219 of the Company Act, we hereby submit this report.

Unitech Computer Co., Ltd.

Convener of the Audit Committee: Huang, Shi-Xiu

March 11, 2024

Independent Auditors' Report

To UNITECH COMPUTER CO., LTD.

Opinion

We have audited the accompanying parent company only balance sheets of UNITECH COMPUTER CO., LTD. (the "Company") as of December 31, 2023 and 2022, and the related parent company only statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2023 and 2022, and notes to the parent company only financial statements including the summary of significant accounting policies (together "the parent company only financial statements").

In our opinion, the parent company only financial statements referred to above present fairly, in all material respects, the parent company only financial position of the Company as of December 31, 2023 and 2022, and the parent company only financial performance and the parent company only cash flows for the years ended December 31, 2023 and 2022, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of 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 Parent Company Only Financial Statements* section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the "Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. 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 2023 parent company only financial statements. 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.

Revenue recognition

The Company recognized NT$20,480,459 thousand as operating revenue which mainly stemmed from the sale of computer peripheral products for the year ended December 31, 2023. Sale of computer peripheral products is the main operating activity of the Company. The revenue was recognized when the Company has transferred the promised goods to its customers and satisfied the performance obligations. Timing of revenue recognition may vary due to the differences in trade terms of goods agreed in the contract that increased the complexity of the revenue recognition. As a result, we determined this matter as a key audit matter. Our audit procedures include (but are not limited to): assessing the appropriateness of the accounting policies regarding revenue recognition; evaluating and testing the design and operating effectiveness of internal control over revenue recognition; performing test of details on a sampling basis by checking relevant documents to verify when performance obligations were satisfied and the accuracy of timing of revenue recognition; vouching relevant documents of the selected samples of sales transactions before and after a certain period of the balance sheet date to ensure the appropriate cut-off of sales and sales returns; reviewing the significant returns and allowances in subsequent periods; and reviewing the rationality of major manual adjustment entries in the sales revenue sub-account, etc. We also assessed the adequacy of accounting policy and disclosures of operating revenue. Please refer to Note 4, Note 5 and Note 6 to the parent company only financial statements.

Inventory evaluation

The Company had net inventory of NT$1,205,057 thousand, representing 18.68% of total assets as of December 31, 2023. Due to the rapid change of technology of computer peripheral products, management had to evaluate the write-down of inventories caused by obsolescence. As this assessment involves management's judgement, we therefore determined this matter as a key audit matter. Our audit procedures include (but are not limited to): evaluating and testing the design and operating effectiveness of internal controls over the slow-moving and obsolete inventories valuation, including the methods and assumptions used; testing the key assumptions used in evaluating the reserve of slow-moving inventories, including evaluating the reasonableness of inventory reserve percentages; and on-the-spot observation performed to confirm the quantity and status of inventories; verifying the correctness of inventory aging; and analyzing the changes in inventory age to confirm whether appropriate allowance of the inventories have been made for those with longer inventory ages; and comparing previous estimates with actual results to assess the accuracy of assumptions made by management about the slow-moving and obsolete inventories, etc.

We also assessed the adequacy of accounting policy and disclosures of inventories. Please refer to Note 4, Note 5, and Note 6 to the parent company only financial statements.

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

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the requirements of 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 ability to continue as a going concern of the Company, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee, are responsible for overseeing the financial reporting process of the Company.

Auditor's 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 auditor's 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 parent company only 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 internal control of the Company.

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 ability to continue as a going concern of the Company. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the parent company only 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 auditor's 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 parent company only financial statements, including the accompanying notes, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company and its subsidiaries to express an opinion on the parent company only 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 2023 the parent company only financial statements and are therefore the key audit matters. We describe these matters in our auditor’s 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.

Kuo, Shao-Pin

Yang, Chih-Huei

Ernst & Young, Taiwan

March 11, 2024

Notice to Readers

The accompanying parent company only financial statements are intended only to present the financial position, results of operations 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 parent company only financial statements are those generally accepted and applied in the Republic of China.

Accordingly, the accompanying parent company only financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or the Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

UNITECH COMPUTER CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
As of December 31, 2023 and 2022
(Amounts in thousands of New Taiwan Dollars)

ASSETS		December 31, 2023		December 31, 2022	
Description	Notes	Amount	%	Amount	%
Current assets					
Cash and cash equivalents	4, 6(1)	$142,859	2.21	$208,009	2.54
Financial assets at fair value through profit or loss-current	4, 5, 6(2)	-	-	211	-
Notes receivable, net	4, 6(3), 6(18)	155,608	2.41	217,021	2.65
Trade receivables, net	4, 6(4), 6(18)	2,830,685	43.87	3,908,386	47.78
Installment accounts receivable	4, 6(5), 6(18)	70,038	1.09	73,247	0.90
Trade receivables from related parties, net	4, 6(4), 6(18), 7	699	0.01	707	0.01
Other receivables		6,556	0.10	9,284	0.11
Inventories, net	4, 5, 6(6)	1,205,057	18.68	1,649,658	20.17
Prepayments		32,050	0.50	51,094	0.62
Total current assets		4,443,552	68.87	6,117,617	74.78
Non-current assets					
Investments accounted for using the equity method	4, 6(7)	778,322	12.06	787,513	9.63
Property, plant and equipment	4, 6(8), 8	1,038,297	16.09	1,026,722	12.55
Right-of-use assets	4, 6(19)	18,359	0.28	7,895	0.10
Intangible assets	4, 6(9)	6,623	0.10	3,254	0.04
Deferred tax assets	4, 6(23)	112,792	1.75	111,907	1.37
Prepayment for equipment		3,010	0.05	15,176	0.19
Refundable deposits		5,143	0.08	4,333	0.05
Long-term installment accounts receivable	4, 6(5), 6(18)	46,485	0.72	105,493	1.29
Total non-current assets		2,009,031	31.13	2,062,293	25.22
Total assets		$6,452,583	100.00	$8,179,910	100.00

LIABILITIES AND EQUITY		December 31, 2023		December 31, 2022	
Description	Notes	Amount	%	Amount	%
Current liabilities					
Short-term borrowings	4, 6(10)	$733,400	11.37	$1,488,460	18.20
Short-term notes and bills payable	4, 6(11)	-	-	510,000	6.23
Financial liabilities at fair value through profit or loss-current	4, 5, 6(2)	1,001	0.01	-	-
Contract liabilities, current	4, 6(17)	42,466	0.66	59,395	0.73
Notes payable		8	-	2	-
Trade payables		1,528,384	23.69	1,922,844	23.51
Other payables		286,015	4.43	324,799	3.97
Other payables to related parties	7	49	-	54	-
Current tax liabilities	4, 6(23)	38,925	0.60	39,655	0.48
Lease liabilities-current	4, 6(19)	6,366	0.10	5,194	0.06
Current portion of long-term loans	4, 6(12), 8	28,787	0.45	28,417	0.35
Current portion of long-term trade payables	6(13)	81,067	1.26	70,797	0.87
Other current liabilities	4, 6(14)	490,603	7.60	468,312	5.73
Total current liabilities		3,237,071	50.17	4,917,929	60.13
Non-current liabilities					
Contract liabilities, non-current	4, 6(17)	9,153	0.14	8,193	0.10
Long-term loans	4, 6(12), 8	56,594	0.88	85,274	1.04
Deferred tax liabilities	4, 6(23)	259	-	42	-
Lease liabilities, non-current	4, 6(19)	12,088	0.19	2,722	0.03
Long-term trade payables	6(13)	66,024	1.02	68,977	0.84
Net defined benefit liabilities, non-current	4, 6(15)	27,755	0.43	33,192	0.41
Deposits received		600	0.01	600	0.01
Total non-current liabilities		172,473	2.67	199,000	2.43
Total liabilities		3,409,544	52.84	5,116,929	62.56
Equity					
Share capital					
Common stock	6(16)	1,617,358	25.07	1,617,358	19.77
Capital surplus	6(16)	296,159	4.59	296,159	3.62
Retained earnings	6(16)				
Legal reserve		589,649	9.14	539,901	6.60
Special reserve		9,257	0.14	16,410	0.20
Undistributed earnings		539,621	8.36	602,409	7.36
Total retained earnings		1,138,527	17.64	1,158,720	14.16
Other equities	4	(9,005)	(0.14)	(9,256)	(0.11)
Total equity		3,043,039	47.16	3,062,981	37.44
Total liabilities and equity		$6,452,583	100.00	$8,179,910	100.00

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

Chairman: Kuo-Chuan Yeh   President: Kuo-Chuan Yeh   Chief Financial Officer: Li-Ping Hung

UNITECH COMPUTER CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME

For the years ended December 31, 2023 and 2022

(Amounts in thousands of New Taiwan Dollars, except for earnings per share)

Description	Notes	2023	%	2022	%
Operating revenue	4, 5, 6(17), 7	$20,480,459	100.00	$22,129,521	100.00
Operating costs	6(6), 7	(19,292,944)	(94.20)	(20,816,036)	(94.06)
Gross profit		1,187,515	5.80	1,313,485	5.94
Unrealized gross profit on sales		(104)	-	(1)	-
Realized gross profit on sales		103	-	1	-
Gross profit, net		1,187,514	5.80	1,313,485	5.94
Operating expenses	5, 6(18), 6(19), 6(20)				
Selling expenses		(436,657)	(2.13)	(441,459)	(2.00)
Administrative expenses		(289,643)	(1.41)	(286,555)	(1.29)
Expected credit gains (losses)		7,166	0.03	(12,742)	(0.06)
Total operating expenses		(719,134)	(3.51)	(740,756)	(3.35)
Operating income		468,380	2.29	572,729	2.59
Non-operating income and expenses					
Interest income	6(21)	3,177	0.02	3,823	0.02
Other income	6(21)	2,726	0.01	2,910	0.01
Other gains and losses	6(21), 7	4,692	0.02	3,465	0.02
Finance costs	6(21)	(27,192)	(0.13)	(24,642)	(0.11)
Share of profit of subsidiaries, associates, and joint ventures accounted for using the equity method		24,352	0.12	51,241	0.23
Total non-operating income and expenses		7,755	0.04	36,797	0.17
Net income before income tax		476,135	2.33	609,526	2.76
Income tax expense	4, 6(23)	(91,255)	(0.45)	(111,365)	(0.51)
Net income		384,880	1.88	498,161	2.25
Other comprehensive income	6(22), 6(23)				
Items that may not be reclassified subsequently to profit or loss					
Remeasurements of the defined benefit plan		(394)	-	(1,188)	-
Share of other comprehensive income of subsidiaries, associates, and joint ventures accounted for using the equity method which may not be reclassified to profit or loss		87	-	236	-
Income tax relating to those items not to be reclassified to profit or loss		79	-	238	-
Items that may be reclassified subsequently to profit or loss					
Share of other comprehensive income of subsidiaries, associates, and joint ventures accounted for using the equity method which may be reclassified to profit or loss		(254)	-	7,186	0.03
Other comprehensive income, net of tax		(482)	-	6,472	0.03
Total comprehensive income		$384,398	1.88	$504,633	2.28
Earnings per share (in dollars)	6(24)				
Basic Earnings Per Share (in New Taiwan Dollars)		$2.38		$3.08	
Diluted Earnings Per Share (in New Taiwan Dollars)		$2.37		$3.05	

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

Chairman: Kuo-Chuan Yeh President: Kuo-Chuan Yeh Chief Financial Officer: Li-Ping Hung

UNITECH COMPUTER CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
For the years ended December 31, 2023 and 2022
(Amounts in thousands of New Taiwan Dollars)

Description	Common stock	Capital surplus	Retained earnings			Other equity		Total equity
			Legal reserve	Special reserve	Undistributed earnings	Exchange differences resulting from translating the financial statements of foreign operations	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	
Balance as of January 1, 2022	$1,617,358	$296,159	$485,741	$15,471	$612,888	$(15,561)	$(848)	$3,011,208
Appropriation and distribution of 2021 retained earnings :								
Legal reserve appropriated	-	-	54,160	-	(54,160)	-	-	-
Special reserve appropriated	-	-	-	939	(939)	-	-	-
Cash dividends of ordinary shares	-	-	-	-	(452,860)	-	-	(452,860)
Profit for the year ended December 31, 2022	-	-	-	-	498,161	-	-	498,161
Other comprehensive income for the year ended December 31, 2022	-	-	-	-	(681)	7,186	(33)	6,472
Total comprehensive income for the year ended December 31, 2022	-	-	-	-	497,480	7,186	(33)	504,633
Balance as of December 31, 2022	$1,617,358	$296,159	$539,901	$16,410	$602,409	$(8,375)	$(881)	$3,062,981
Balance as of January 1, 2023	$1,617,358	$296,159	$539,901	$16,410	$602,409	$(8,375)	$(881)	$3,062,981
Appropriation and distribution of 2022 retained earnings :								
Legal reserve appropriated	-	-	49,748	-	(49,748)	-	-	-
Special reserve appropriated	-	-	-	(7,153)	7,153	-	-	-
Cash dividends of ordinary shares	-	-	-	-	(404,340)	-	-	(404,340)
Profit for the year ended December 31, 2023	-	-	-	-	384,880	-	-	384,880
Other comprehensive income for the year ended December 31, 2023	-	-	-	-	(733)	(254)	505	(482)
Total comprehensive income for the year ended December 31, 2023	-	-	-	-	384,147	(254)	505	384,398
Balance as of December 31, 2023	$1,617,358	$296,159	$589,649	$9,257	$539,621	$(8,629)	$(376)	$3,043,039

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

Chairman: Kuo-Chuan Yeh　　President: Kuo-Chuan Yeh　　Chief Financial Officer: Li-Ping Hung

UNITECH COMPUTER CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
For the years ended December 31, 2023 and 2022
(Amounts in thousands of New Taiwan Dollars)

Description	2023	2022
Cash flows from operating activities :		
Profit before tax from continuing operations	$476,135	$609,526
Adjustments for:		
The profit or loss items which did not affect cash flows:		
Depreciation	30,266	27,370
Amortization	2,053	1,899
Expected credit (gains) losses	(7,166)	12,742
Losses (gains) on financial assets and liabilities at fair value through profit or loss	1,212	(432)
Interest expense	27,192	24,642
Interest income	(3,177)	(3,823)
Share of profit of subsidiaries, associates, and joint ventures accounted for using the equity method	(24,352)	(51,241)
(Gains) losses on disposal of property, plant and equipment	(533)	218
Unrealized gross profit on sales	104	1
Realized gross profit on sales	(103)	(1)
Changes in operating assets and liabilities:		
Notes receivable	61,569	(90,990)
Trade receivables	1,146,928	(991,681)
Trade receivables from related parties	8	435
Other receivables	2,728	(3,581)
Inventories	444,601	(326,262)
Prepayments	19,044	(6,414)
Contract liabilities	(15,969)	30,694
Notes payable	6	(1,218)
Trade payables	(387,143)	213,595
Other payables	(37,030)	24,466
Other payables to related parties	(5)	16
Other current liabilities	22,291	(22,110)
Net defined benefit liabilities, non-current	(5,831)	(2,992)
Cash inflow (outflow) generated from operations	1,752,828	(555,141)
Interest received	3,177	3,823
Interest paid	(28,946)	(22,756)
Income tax paid	(92,574)	(140,856)
Net cash flows provided by (used in) operating activities	1,634,485	(714,930)
Cash flows from investing activities :		
Acquisition of property, plant and equipment	(34,805)	(7,610)
Proceeds from disposal of property, plant and equipment	533	225
Increase in refundable deposits	(830)	(20)
Decrease in refundable deposits	20	117
Decrease in other receivables from related parties	-	300
Acquisition of intangible assets	(5,422)	(1,703)
Increase in prepayment for equipment	-	(15,144)
Decrease in prepayment for equipment	12,166	-
Dividends received	33,375	26,752
Net cash flows provided by investing activities	5,037	2,917
Cash flows from financing activities :		
Increase in short-term borrowings	11,240,117	15,835,296
Decrease in short-term borrowings	(11,995,177)	(14,898,836)
Increase in short-term notes and bills payable	4,289,000	5,150,000
Decrease in short-term notes and bills payable	(4,799,000)	(4,860,000)
Repayment of long-term loans	(28,310)	(28,150)
Cash payment for the principal portion of the lease liabilities	(6,962)	(6,729)
Cash dividends	(404,340)	(452,860)
Net cash (used in) provided by financing activities	(1,704,672)	738,721
Net (decrease) increase in cash and cash equivalents	(65,150)	26,708
Cash and cash equivalents at the beginning of the year	208,009	181,301
Cash and cash equivalents at the end of the year	$142,859	$208,009

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

Chairman: Kuo-Chuan Yeh　　President: Kuo-Chuan Yeh　　Chief Financial Officer: Li-Ping Hung

Independent Auditors' Report

To UNITECH COMPUTER CO., LTD.

Opinion

We have audited the accompanying consolidated balance sheets of UNITECH COMPUTER CO., LTD. (the "Company") and its subsidiaries (the "Group") as of December 31, 2023 and 2022, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2023 and 2022, and notes to the consolidated financial statements, including the summary of significant accounting policies (together "the consolidated financial statements").

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2023 and 2022, and their consolidated financial performance and cash flows for the years ended December 31, 2023 and 2022, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and became effective by Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of 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 (the "Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. 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 2023 consolidated financial statements. 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.

Revenue recognition

The Group recognized NT$23,120,363 thousand as operating revenue which mainly stemmed from the sale of computer peripherals and automatic data capture products for the year ended December 31, 2023. Sale of computer peripherals and automatic data capture products are the main operating activity of the Group. The revenue was recognized when the Group has transferred the promised goods to its customers and satisfied the performance obligations. Timing of revenue recognition may vary due to the differences in trade terms of goods agreed in the contract that increased the complexity of the revenue recognition. As a result, we determined this matter as a key audit matter. Our audit procedures include (but are not limited to): assessing the appropriateness of the accounting policies regarding revenue recognition; evaluating and testing the design and operating effectiveness of internal control over revenue recognition; performing test of details on a sampling basis by checking relevant documents to verify when performance obligations were satisfied and the accuracy of timing of revenue recognition; vouching relevant documents of the selected samples of sales transactions before and after a certain period of the balance sheet date to ensure the appropriate cut-off of sales and sales returns; reviewing the significant returns and allowances in subsequent periods; and reviewing the rationality of major manual adjustment entries in the sales revenue sub-account, etc. We also assessed the adequacy of accounting policy and disclosures of operating revenue. Please refer to Note 4, Note 5 and Note 6 to the consolidated financial statements.

Inventory evaluation

The Group had net inventory of NT$1,619,065 thousand, representing 19.84% of total assets as of December 31, 2023. Due to the rapid change of technology of computer peripherals and automatic data capture products, management had to evaluate the write-down of inventories caused by obsolescence. As this assessment involves management’s judgement, we therefore determined this matter as a key audit matter. Our audit procedures include (but are not limited to): evaluating and testing the design and operating effectiveness of internal controls over the slow-moving and obsolete inventories valuation, including the methods and assumptions used; testing the key assumptions used in evaluating the reserve of slow-moving inventories, including evaluating the reasonableness of inventory reserve percentages; and on-the-spot observation performed to confirm the quantity and status of inventories; verifying the correctness of inventory aging; and analyzing the changes in inventory age to confirm whether appropriate allowance of the inventories have been made for those with longer inventory ages; and comparing previous estimates with actual results to assess the accuracy of assumptions made by management about the slow-moving and obsolete inventories, etc.

We also assessed the adequacy of accounting policy and disclosures of inventories. Please refer to Note 4, Note 5, and Note 6 to the consolidated financial statements.

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 requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by 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 ability to continue as a going concern of the Group, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 auditor's 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 internal control of the Group.

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 ability to continue as a going concern of the Group. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's 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 accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2023 consolidated financial statements and are therefore the key audit matters. We describe these matters in our auditor's 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.

Other

We have audited and expressed an unqualified opinion including Other Matter Paragraph on the parent company only financial statements of the Company as of and for the years ended December 31, 2023 and 2022.

Kuo, Shao-Pin

Yang, Chih-Huei

Ernst & Young, Taiwan

March 11, 2024

<u>Notice to Readers</u>

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Accordingly, the accompanying consolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or Stansards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

UNITECH COMPUTER CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
As of December 31, 2023 and 2022
(Amounts in thousands of New Taiwan Dollars)

ASSETS		December 31, 2023		December 31, 2022	
Description	Notes	Amount	%	Amount	%
Current assets					
Cash and cash equivalents	4, 6(1)	$599,606	7.35	$1,085,701	10.85
Financial assets at fair value through profit or loss-current	4, 5, 6(2)	381	-	211	-
Financial assets measured at amortized cost-current	4, 6(4), 6(20)	406,288	4.98	7,071	0.07
Contract assets, current	4, 6(19), 6(20)	12,015	0.15	1,804	0.02
Notes receivable, net	4, 6(5), 6(20)	178,829	2.19	263,144	2.63
Trade receivables, net	4, 6(6), 6(20)	3,307,584	40.53	4,445,625	44.42
Installment accounts receivable, net	4, 6(7), 6(20)	70,038	0.86	73,247	0.73
Financing lease receivables, net	4, 6(20), 6(21)	3,102	0.04	2,898	0.03
Other receivables		19,879	0.24	12,908	0.13
Current tax assets	4, 5, 6(25)	6,197	0.07	5,530	0.06
Inventories, net	4, 5, 6(8)	1,619,065	19.84	2,140,031	21.38
Prepayments		109,936	1.35	99,496	0.99
Total current assets		6,332,920	77.60	8,137,666	81.31
Non-current assets					
Financial assets at fair value through other comprehensive income-noncurrent	4, 5, 6(3)	29,293	0.36	27,713	0.28
Financial assets measured at amortized cost-noncurrent	4, 6(4), 6(20), 8	7,385	0.09	4,913	0.05
Property, plant and equipment	4, 6(9), 8	1,392,570	17.06	1,389,585	13.89
Right-of-use assets	4, 6(21)	86,364	1.06	90,999	0.91
Intangible assets	4, 6(10)	52,442	0.64	39,961	0.40
Deferred tax assets	4, 5, 6(25)	149,744	1.83	145,100	1.45
Prepayment for equipment		11,086	0.14	20,928	0.21
Refundable deposits		44,975	0.55	34,242	0.34
Long-term installment accounts receivable	4, 6(7), 6(20)	46,485	0.57	105,493	1.05
Long-term financing lease receivables, net	4, 6(20), 6(21)	8,070	0.10	11,169	0.11
Total non-current assets		1,828,414	22.40	1,870,103	18.69
Total assets		$8,161,334	100.00	$10,007,769	100.00

LIABILITIES AND EQUITY		December 31, 2023		December 31, 2022	
Description	Notes	Amount	%	Amount	%
Current liabilities					
Short-term borrowings	4, 6(11), 8	$748,300	9.17	$1,507,260	15.06
Short-term notes and bills payable	4, 6(12), 8	-	-	510,000	5.10
Financial liabilities at fair value through profit or loss-current	4, 5, 6(2)	1,209	0.01	1,211	0.01
Contract liabilities, current	4, 6(19)	131,126	1.61	141,983	1.42
Notes payable		3,382	0.04	9,650	0.10
Trade payables		1,744,464	21.37	2,184,139	21.82
Other payables		424,047	5.20	480,286	4.80
Current tax liabilities	4, 5, 6(25)	43,055	0.53	53,392	0.53
Provisions-current	4, 6(16)	2,434	0.03	1,926	0.02
Lease liabilities-current	4, 6(21)	33,039	0.41	33,201	0.33
Current portion of long-term loans	4, 6(13), 8	28,787	0.35	28,417	0.28
Current portion of long-term trade payables	6(14)	81,067	0.99	70,797	0.71
Other current liabilities	4, 6(17)	510,959	6.26	492,082	4.92
Total current liabilities		3,751,869	45.97	5,514,344	55.10
Non-current liabilities					
Contract liabilities, non-current	4, 6(19)	46,779	0.57	57,627	0.57
Long-term loans	4, 6(13), 8	56,594	0.69	85,274	0.85
Deferred tax liabilities	4, 5, 6(25)	294	-	1,651	0.02
Lease liabilities, non-current	4, 6(21)	67,398	0.83	73,728	0.74
Long-term trade payables	6(14)	66,024	0.81	68,977	0.69
Net defined benefit liabilities, non-current	4, 6(15)	40,465	0.50	48,353	0.48
Deposits received		909	0.01	908	0.01
Total non-current liabilities		278,463	3.41	336,518	3.36
Total liabilities		4,030,332	49.38	5,850,862	58.46
Equity attributable to owners of the parent					
Share capital					
Common stock	6(18)	1,617,358	19.82	1,617,358	16.16
Capital surplus	6(18)	296,159	3.63	296,159	2.96
Retained earnings	6(18)				
Legal reserve		589,649	7.23	539,901	5.40
Special reserve		9,257	0.11	16,410	0.16
Undistributed earnings		539,621	6.61	602,409	6.02
Total retained earnings		1,138,527	13.95	1,158,720	11.58
Other equities	4	(9,005)	(0.11)	(9,256)	(0.09)
Total equity attributable to owners of the parent		3,043,039	37.29	3,062,981	30.61
Non-controlling interests	4, 6(18), 6(27)	1,087,963	13.33	1,093,926	10.93
Total equity		4,131,002	50.62	4,156,907	41.54
Total liabilities and equity		$8,161,334	100.00	$10,007,769	100.00

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

Chairman: Kuo-Chuan Yeh President: Kuo-Chuan Yeh Chief Financial Officer: Li-Ping Hung

UNITECH COMPUTER CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the years ended December 31, 2023 and 2022

(Amounts in thousands of New Taiwan Dollars, except for earnings per share)

Description	Notes	2023	%	2022	%
Operating revenue	4, 5, 6(19)	$23,120,363	100.00	$25,070,558	100.00
Operating costs	6(8) , 6(10) , 6(22)	(21,198,401)	(91.69)	(22,981,781)	(91.67)
Gross profit		1,921,962	8.31	2,088,777	8.33
Operating expenses	6(10), 6(20), 6(21), 6(22)				
Selling expenses		(909,020)	(3.93)	(871,280)	(3.47)
Administrative expenses		(364,501)	(1.58)	(367,666)	(1.47)
Research and development expenses		(149,718)	(0.65)	(137,650)	(0.55)
Expected credit gains (losses)	4, 6(20)	9,024	0.04	(19,550)	(0.08)
Total operating expenses		(1,414,215)	(6.12)	(1,396,146)	(5.57)
Operating income		507,747	2.19	692,631	2.76
Non-operating income and expenses					
Interest income	6(23)	27,076	0.12	5,370	0.03
Other income	6(23)	3,816	0.02	7,585	0.03
Other gains and losses	6(23)	2,599	0.01	11,924	0.05
Finance costs	6(23)	(29,666)	(0.13)	(26,712)	(0.11)
Total non-operating income and expenses		3,825	0.02	(1,833)	-
Net income before income tax		511,572	2.21	690,798	2.76
Income tax expense	4, 6(25)	(102,070)	(0.44)	(137,733)	(0.55)
Net income		409,502	1.77	553,065	2.21
Other comprehensive income (net)	6(24)				
Items that may not be reclassified subsequently to profit or loss					
Remeasurements of the defined benefit plan		(1,702)	(0.01)	(346)	-
Unrealized gains (losses) from equity instrument investments measured at fair value through other comprehensive income		1,580	0.01	(102)	-
Income tax relating to those items not to be reclassified to profit or loss	6(24)	25	-	89	-
Items that may be reclassified subsequently to profit or loss					
Exchange differences resulting from translating the financial statements of foreign operations		(924)	-	22,392	0.09
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(24)	159	-	(4,491)	(0.02)
Other comprehensive income, net of tax		(862)	-	17,542	0.07
Total comprehensive income		$408,640	1.77	$570,607	2.28
Net income for the periods attributable to :					
Owners of the parent		$384,880		$498,161	
Non-controlling interests	6(18), 6(27)	24,622		54,904	
		$409,502		$553,065	
Total comprehensive income for the periods attributable to :					
Owners of the parent		$384,398		$504,633	
Non-controlling interests	6(18), 6(27)	24,242		65,974	
		$408,640		$570,607	
Earnings per share (in dollars)	4, 6(26)				
Basic Earnings Per Share (in New Taiwan Dollars)		$2.38		$3.08	
Diluted Earnings Per Share (in New Taiwan Dollars)		$2.37		$3.05	

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

Chairman: Kuo-Chuan Yeh　　President: Kuo-Chuan Yeh　　Chief Financial Officer: Li-Ping Hung

UNITECH COMPUTER CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the years ended December 31, 2023 and 2022

(Amounts in thousands of New Taiwan Dollars)

Description	Equity attributable to owners of the parent								Non-controlling interests	Total equity
			Retained earnings			Other equity				
	Common stock	Capital surplus	Legal reserve	Special reserve	Undistributed earnings	Exchange differences resulting from translating the financial statements of foreign operations	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Equity attributable to owners of the parent		
Balance as of January 1, 2022	$1,617,358	$296,159	$485,741	$15,471	$612,888	$(15,561)	$(848)	$3,011,208	$1,046,647	$4,057,855
Appropriation and distribution of 2021 retained earnings :										
Legal reserve appropriated	-	-	54,160	-	(54,160)	-	-	-	-	-
Special reserve appropriated	-	-	-	939	(939)	-	-	-	-	-
Cash dividends of ordinary shares	-	-	-	-	(452,860)	-	-	(452,860)	(18,695)	(471,555)
Profit for the year ended December 31, 2022	-	-	-	-	498,161	-	-	498,161	54,904	553,065
Other comprehensive income for the year ended December 31, 2022	-	-	-	-	(681)	7,186	(33)	6,472	11,070	17,542
Total comprehensive income for the year ended December 31, 2022	-	-	-	-	497,480	7,186	(33)	504,633	65,974	570,607
Balance as of December 31, 2022	$1,617,358	$296,159	$539,901	$16,410	$602,409	$(8,375)	$(881)	$3,062,981	$1,093,926	$4,156,907
Balance as of January 1, 2023	$1,617,358	$296,159	$539,901	$16,410	$602,409	$(8,375)	$(881)	$3,062,981	$1,093,926	$4,156,907
Appropriation and distribution of 2022 retained earnings :										
Legal reserve appropriated	-	-	49,748	-	(49,748)	-	-	-	-	-
Special reserve appropriated	-	-	-	(7,153)	7,153	-	-	-	-	-
Cash dividends of ordinary shares	-	-	-	-	(404,340)	-	-	(404,340)	(30,205)	(434,545)
Profit for the year ended December 31, 2023	-	-	-	-	384,880	-	-	384,880	24,622	409,502
Other comprehensive income for the year ended December 31, 2023	-	-	-	-	(733)	(254)	505	(482)	(380)	(862)
Total comprehensive income for the year ended December 31, 2023	-	-	-	-	384,147	(254)	505	384,398	24,242	408,640
Balance as of December 31, 2023	$1,617,358	$296,159	$589,649	$9,257	$539,621	$(8,629)	$(376)	$3,043,039	$1,087,963	$4,131,002

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

Chairman: Kuo-Chuan Yeh　　President: Kuo-Chuan Yeh　　Chief Financial Officer: Li-Ping Hung

UNITECH COMPUTER CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the years ended December 31, 2023 and 2022
(Amounts in thousands of New Taiwan Dollars)

Description	2023	2022
Cash flows from operating activities :		
Profit before tax from continuing operations	$511,572	$690,798
Adjustments for:		
The profit or loss items which did not affect cash flows:		
Depreciation	90,469	85,035
Amortization	18,274	20,744
Expected credit (gains) losses	(9,024)	19,550
Net (gains) losses on financial assets and liabilities at fair value through profit or loss	(172)	1,066
Interest expense	29,666	26,712
Interest income	(27,076)	(5,370)
(Gains) losses on disposal of property, plant and equipment	(496)	233
Losses on lease modification	314	446
Changes in operating assets and liabilities:		
Contract assets	(10,217)	4,960
Notes receivable	84,527	(106,807)
Trade receivables	1,209,169	(1,013,232)
Other receivables	(6,971)	(4,318)
Inventories	520,966	(371,054)
Prepayments	(10,440)	37,020
Contract liabilities	(21,705)	55,965
Notes payable	(6,268)	5,693
Trade payables	(432,358)	201,800
Other payables	(54,494)	45,702
Provisions	508	(448)
Other current liabilities	18,877	(28,186)
Net defined benefit liabilities, non-current	(8,595)	(7,820)
Cash inflow (outflow) generated from operations	1,896,526	(341,511)
Interest received	27,076	5,370
Interest paid	(31,411)	(24,823)
Income tax paid	(119,886)	(154,847)
Net cash flows provided by (used in) operating activities	1,772,305	(515,811)
Cash flows from investing activities :		
Acquisition of financial assets measured at amortized cost	(405,090)	-
Repayment of financial assets measured at amortized cost upon maturity	3,270	235
Acquisition of financial assets at fair value through profit or loss-current	-	(60,000)
Proceeds from disposal of financial assets at fair value through profit or loss-current	-	301,296
Acquisition of property, plant and equipment	(56,031)	(40,188)
Proceeds from disposal of property, plant and equipment	2,068	225
Increase in refundable deposits	(20,148)	(24,606)
Decrease in refundable deposits	9,356	32,840
Acquisition of intangible assets	(25,845)	(11,284)
Decrease in long-term financing lease receivables	2,942	1,861
Increase in prepayment for equipment	-	(20,836)
Decrease in prepayment for equipment	3,056	-
Net cash flows (used in) provided by investing activities	(486,422)	179,543
Cash flows from financing activities :		
Increase in short-term borrowings	11,488,427	16,272,896
Decrease in short-term borrowings	(12,247,387)	(15,325,636)
Increase in short-term notes and bills payable	4,289,000	5,550,000
Decrease in short-term notes and bills payable	(4,799,000)	(5,260,000)
Repayment of long-term loans	(28,310)	(28,150)
Increase in deposits received	-	307
Decrease in deposits received	-	(18)
Repayment for the principal portion of the lease liabilities	(39,296)	(36,981)
Cash dividends	(434,545)	(471,555)
Net cash (used in) provided by financing activities	(1,771,111)	700,863
Effect of changes in exchange rate on cash and cash equivalents	(867)	20,808
Net (decrease) increase in cash and cash equivalents	(486,095)	385,403
Cash and cash equivalents at the beginning of the year	1,085,701	700,298
Cash and cash equivalents at the end of the year	$599,606	$1,085,701

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

Chairman: Kuo-Chuan Yeh President: Kuo-Chuan Yeh Chief Financial Officer: Li-Ping Hung

Appendix 1

Unitech Computer Co., Ltd.
Articles of Incorporation

Chapter 1 General Provisions

Article 1 The Company shall be incorporated under the Company Act of the Republic of China, and its name shall be 精技電腦股份有限公司 in Chinese, and UNITECH COMPUTER CO., LTD. In English.

Article 2 The scope of business of the Company shall be as follows:

1.CB01020 Affairs Machine Manufacturing
2.CC01060 Wired Communication Mechanical Equipment Manufacturing
3.CC01070 Wireless Communication Mechanical Equipment Manufacturing
4.CC01080 Electronics Components Manufacturing
5.CC01101 Controlled Telecommunications Radio-Frequency Devices and Materials Manufacturing
6.CC01110 Computer and Peripheral Equipment Manufacturing
7.CC01120 Data Storage Media Manufacturing and Duplicating
8.E605010 Computer Equipment Installation
9.E701030 Controlled Telecommunications Radio-Frequency Devices Installation Engineering
10.F109070 Wholesale of Culture, Education, Musical Instruments and Educational Entertainment Supplies
11.F113050 Wholesale of Computers and Clerical Machinery Equipment
12.F113070 Wholesale of Telecommunication Apparatus
13.F118010 Wholesale of Computer Software
14.F119010 Wholesale of Electronic Materials
15.F209060 Retail Sale of Culture, Education, Musical Instruments and Educational Entertainment Supplies
16.F213030 Retail Sale of Computers and Clerical Machinery Equipment
17.F213060 Retail Sale of Telecommunication Apparatus
18.F218010 Retail Sale of Computer Software
19.F219010 Retail Sale of Electronic Materials
20.F401010 International Trade
21.F401021 Controlled Telecommunications Radio-Frequency Devices and Materials Import
22.G801010 Warehousing
23.I301010 Information Software Services
24.I301020 Data Processing Services
25.I301030 Electronic Information Supply Services
26.IZ06010 Tally Packaging
27.JE01010 Rental and Leasing
28.JA02010 Electric Appliance and Electronic Products Repair
29.F108031 Wholesale of Medical Devices
30.F208031 Retail Sale of Medical Apparatus
31.ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1 The Company may provide guarantees to third parties for business needs.

Article 2-2 The total amount of the Company's investment may exceed 40 percent of its paid-in capital.

Article 3 The Company shall have its head office in Taipei City, the Republic of China, and may, pursuant to a resolution adopted at the meeting of the Board of Directors, set up branch offices within or outside the territory of the Republic of China when deemed necessary.

Chapter 2 Capital Stock

Article 4 The total capital stock of the Company shall be in the amount of NT$3,200,000,000, divided into 320,000,000 shares, at NT$10 each. The Board of Directors is authorized to issue the unissued shares in installments.

Within the total capital stock listed in Paragraph 1 hereinabove, NT$200,000,000 shall be reserved for the issuance of employee share subscription warrants. The total amount shall be 20,000,000 shares, with a par value of NT$10 per share, and may be issued in installments according to the resolution of the Board of Directors.

Article 5 The share certificates of the Company shall be in registered form, and before they are issued, shall be affixed with the signatures or personal seals of the director representing the Company, be assigned with serial numbers, and be certified pursuant to the law. Shares issued by the Company may be exempted from printing of share certificates. However, they shall be registered with a centralized securities depositary enterprise and the regulations of that enterprise shall be followed.

Article 6 Registration for transfer of shares shall be suspended for a period of sixty days before the convening date of a regular shareholders' meeting, thirty days before the convening date of a special shareholders' meeting, or within five days before the target date on which dividends, bonus, or other benefits are scheduled to be paid by the Company.

Chapter 3 Shareholders' Meeting

Article 7 Shareholders' meetings of the Company are of two kinds: regular meeting and special meeting. Regular meetings shall be convened at least once a year by the Board of Directors according to the law within six months after close of each fiscal year. Special meetings shall be convened whenever necessary according to the laws and regulations. The Company's shareholders' meeting can be held by means of visual communication network or other methods promulgated by the central competent authority.

Article 8 A shareholder shall appoint a proxy to attend a shareholders' meeting in his/her/its behalf by executing a power of attorney stating therein the scope of power authorized to the proxy if he/she/it is unable to do so in person for any cause.

Except for trust enterprises or stock agencies approved by the competent authority, when a person who acts as the proxy for two or more shareholders, the number of voting power represented by him/her shall not exceed three percent of the total number of voting shares of the Company, otherwise, the portion of excessive voting power shall not be counted.

Article 9 Each shareholder is entitled to one vote for each share held, except for those restricted or prohibited by laws and regulations.

Article 10 Unless otherwise provided for in the Company Act, a meeting of shareholders shall proceed only if attended by shareholders representing more than one-half of the total outstanding capital stock of the Company. Resolutions of a shareholders' meeting shall be made at the meeting with the concurrence of a majority of the votes held by the shareholders present at the meeting.

Chapter 4 Directors and Audit Committee

Article 11 The Company shall have seven to eleven directors to be elected at the shareholders' meeting, with the term of three years. All directors shall be eligible for re-election. The candidate nomination system is adopted by the Company, and the shareholders shall elect the directors from among the nominees listed in the roster of director candidates. In case no election of new directors is effected after expiration of the term of office of existing directors, the term of office of out-going directors shall be extended until the time new directors have been elected and assumed their office.

Among the aforementioned number of directors, the number of independent directors shall be no less than three, and shall be no less than one fifth of the total number of directors. The shareholders shall elect independent directors from among the nominees listed in the roster of independent director candidates. Regulations governing the professional qualifications, restrictions on shareholdings and concurrent positions held, method of nomination and election, and other matters for compliance with respect to independent directors shall be prescribed by the competent authority.

Pursuant to Article 14-4 of the Securities and Exchange Act, the Company has set up the audit committee, which consists of the entire independent directors. The exercise of power by audit committee and its members and related matters shall be set forth in accordance with the rules and regulations of the competent authority.

Article 12 The Board of Directors shall elect a Chairman of the Board from among the directors by a majority vote at a meeting attended by over two-thirds of the directors, and may also elect in the same manner a Vice Chairman of the Board. The Chairman of the Board of Directors shall internally preside the shareholders' meeting and the meeting of the Board of Directors; and shall externally represent the Company.

Article 12-1 The reasons for calling a Board of Directors meeting shall be notified to each director at least seven days in advance. In emergency circumstances, however, a meeting may be called on shorter notice.

The notice of the meeting may be made effected by means of writing, E-mail, or fax.

Article 13 In case the Chairman of the Board of Directors is on leave or absent or cannot exercise his/her power and authority for any cause, the Vice Chairman shall act on his/her behalf. In case there is no Vice Chairman, or the Vice Chairman is also on leave or absent or unable to exercise his/her power and authority for any cause, the Chairman of the Board of Directors shall designate one of the directors to act on his/her behalf. In the absence of such a designation, the directors shall elect from among themselves an acting Chairman of the Board of Directors.

Article 13-1 In case a director cannot attend the Board of Directors meeting in person for any cause, he/she may issue a power of attorney specifying the scope of authorization and appoint another director to attend the meeting on his/her behalf. However, the proxy is limited to representing one person only.

Article 14 The directors may receive attendance fees and transportation expenses, the amounts of which shall be determined by the Board of Directors. The remuneration of all directors may be authorized by the Board of Directors to be paid in accordance with the usual level in the same industry. If a director concurrently holds another position in the Company, the remuneration for that position shall be determined and paid in accordance with the Company's personnel management regulations, as authorized by the shareholders' meeting and handled by the General Manager.

Article 14-1 The Company may obtain directors liability insurance with respect to liabilities resulting from exercising their duties during their terms of directorship.

Chapter 5 Managerial Officials

Article 15 The Company may have one or more managerial officers. Appointment, discharge and the remuneration of the managerial officers shall be in compliance with Article 29 of the Company Act. The remuneration for the managerial officers shall be determined and paid in accordance with the Company's personnel management regulations.

Chapter 6 Accounting

Article 16 After the close of each fiscal year, (1) a business report, (2) financial statements and (3) proposals concerning appropriation of net profits or making up losses shall be prepared by the Board of Directors, and shall be submitted to the regular meeting of shareholders for approval.

Article 17 If there is profit at the end of a fiscal year, three percent to twelve percent of profit shall be allocated as employees' compensation, and no more than two percent of profit shall be allocated as directors' compensation. However, if the Company has accumulated losses, the amount necessary for offsetting the losses shall be reserved in advance.

Article 17-1 The distribution of profits for the fiscal year of the Company shall be made in the following order:

1. Paying taxes in accordance with laws and regulations.
2. Making up for the accumulated losses of previous years.
3. Appropriating ten percent of the profits to the legal reserve.
4. Appropriating to or reversing the special reserve in accordance with laws and regulations, if necessary.
5. The remaining balance, after adding the undistributed retained earnings of previous years, will be the distributable net profit. The Board of Directors shall draft a profit distribution plan for submission to the shareholders' meeting for approval.

Article 17-2 The Company will consider its operating environment and growth stage to meet its future capital requirements and long-term financial planning. To satisfy shareholders' demand for cash inflow, actual distribution of profits shall not be less than fifty percent of the distributable profits. Dividends shall be distributed in cash dividend first, and may also be distributed in the form of stock dividends, provided that the proportion of stock dividends shall not exceed fifty percent of the total dividend amount.

Article 17-3 The Company shall transfer its repurchased shares to employees at a price lower than the actual average repurchase price or issue employee share subscription warrants at a price lower than the market price. Such transfer or issuance shall be approved by at least two-thirds majority vote of the total number of shareholders representing over half of the total issued shares at a shareholders' meeting, and the price shall not be lower than seventy percent of the actual average repurchase price or the market price.

Chapter 7 Supplementary Provisions

Article 18 In regard to all matters not provided for in these Articles of Incorporation, the Company Act shall govern.

Article 19 These Articles of Incorporation are agreed to and signed on January 8, 1979.
The 1st amendment was made on November 27, 1980;
The 2nd amendment was made on April 6, 1984;
The 3rd amendment was made on September 1, 1986;
The 4th amendment was made on November 20, 1987;
The 5th amendment was made on September 15, 1989;
The 6th amendment was made on July 25, 1990;
The 7th amendment was made on March 15, 1991;
The 8th amendment was made on June 5, 1991;
The 9th amendment was made on June 1, 1993;
The 10th amendment was made on April 28, 1995;
The 11th amendment was made on September 18, 1995;
The 12th amendment was made on June 25, 1996;

The 13th amendment was made on April 26, 1997;
The 14th amendment was made on May 7, 1998;
The 15th amendment was made on May 25, 1999;
The 16th amendment was made on April 26, 2000;
The 17th amendment was made on May 3, 2001;
The 18th amendment was made on June 17, 2002;
The 19th amendment was made on June 12, 2003;
The 20th amendment was made on June 10, 2004;
The 21st amendment was made on June 16, 2005;
The 22nd amendment was made on June 14, 2006;
The 23rd amendment was made on June 21, 2007;
The 24th amendment was made on June 19, 2008;
The 25th amendment was made on June 19, 2009;
The 26th amendment was made on June 25, 2010;
The 27th amendment was made on June 22, 2012;
The 28th amendment was made on June 25, 2015;
The 29th amendment was made on June 24, 2016;
The 30th amendment was made on June 24, 2020;
The 31st amendment was made on August 27, 2021;
The 32nd amendment was made on June 22, 2022.
The 33nd amendment was made on June 21, 2023.

Unitech Computer Co., Ltd.
Chairman: Ye, Guo-Quan

Unitech Computer Co., Ltd.
Rules of Procedure for Shareholders' Meetings

Article 1 (Purpose)

To establish a strong governance system and sound supervisory capabilities for the Company's shareholders' meetings, and to strengthen management capabilities, these Rules are adopted pursuant to the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies."

Article 2 (Scope of application)

The rules of procedures for the Company's shareholders' meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 3 (Convening shareholders' meetings and shareholders' meeting notices)

1. Unless otherwise provided by law or regulation, the Company's shareholders' meetings shall be convened by the Board of Directors.
2. Changes to how the Company convenes its shareholders' meeting shall be resolved by the Board of Directors, and shall be made no later than mailing of the shareholders' meeting notice.
3. This 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 discussion, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days prior to the date of a regular shareholders' meeting or before 15 days prior to the date of a special shareholders' meeting. The Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days prior to the date of the regular shareholders' meeting or before 15 days prior to the date of the special shareholders' meeting. In addition, before 15 days prior to the date of the shareholders' meeting, the Company shall also has 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.
4. The Company shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders' meeting:
   (1) For physical shareholders' meetings, to be distributed on-site at the meeting.
   (2) For hybrid shareholders' meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
   (3) For virtual-only shareholders' meetings, electronic files shall be shared on the virtual meeting platform.
5. 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.
6. Election or dismissal of directors, 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 Company, or any matter under Article 185, Paragraph 1 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.
7. 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 otherwise in the same meeting.
8. A shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders' meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, Paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda. However, a shareholder may propose a recommendation for urging the Company to promote public interests or fulfill its social responsibilities, provided the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.
9. Prior to the book closure date before a regular shareholders' meeting is held, the Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.
10. 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.

11. 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. At the shareholders' meeting the Board of Directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 4 (Proxy attendance)

1. 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.
2. 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 before five days prior to 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.
3. After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before two business days prior to the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.
4. If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders' meeting online, a written notice of proxy cancellation shall be submitted to the Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5 (Principles determining the time and place of a shareholders' meeting)

1. 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.
2. The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders meeting.

Article 6 (Preparation and preservation of documents such as the sign-in cards)

1. The Company shall specify in its shareholders' meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.
2. The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.
3. 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.
4. When attending the shareholders' meetings, shareholders shall hand in a sign-in card in lieu of signing in.
5. 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, pre-printed ballots shall also be furnished.
6. 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.
7. In the event of a virtual shareholders' meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.
8. In the event of a virtual shareholders' meeting, the Company shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6-1 (Convening virtual shareholders' meetings and particulars to be included in shareholders' meeting notice)

To convene a virtual shareholders' meeting, the Company shall include the follow particulars in the shareholders' meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
   (1) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
   (2) Shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.
   (3) In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total

number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

(4) Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.

3. To convene a virtual-only shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified.

Article 7 (The Chair and non-voting participants of a shareholders meeting)

1. If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman of the Board. When the Chairman of the Board is on leave or for any reason unable to exercise the powers of the Chairman, the Vice Chairman shall act in place of the Chairman; if there is no Vice Chairman or the Vice Chairman also is on leave or for any reason unable to exercise the powers of the Vice Chairman, the Chairman shall appoint one of the managing directors to act as Chair, or, if there are no managing directors, one of the directors shall be appointed to act as Chair. Where the Chairman does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as Chair.
2. When a managing director or a director serves as Chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic person director that serves as Chair.
3. It is advisable that shareholders' meetings convened by the Board of Directors be chaired by the Chairman of the Board in person and attended by a majority of the directors, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.
4. If a shareholders' meeting is convened by a party with power to convene but other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a Chair from among themselves.
5. The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders' meeting in a non-voting capacity.

Article 8 (Documentation of a shareholders' meeting by audio or video)

1. The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote counting procedures.
2. The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.
3. Where a shareholders' meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.
4. The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.
5. In case of a virtual shareholders' meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.

Article 9 (Calculation of shareholders' attendance and calling the meeting to order)

1. Attendance at shareholders' meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.
2. The Chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting. 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 one 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. In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.
3. 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 one month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6.

4. When, prior to 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.

Article 10 (Discussion of proposals)

1. If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.
2. The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene that is not the Board of Directors.
3. The Chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders' meeting. If the Chair declares the meeting adjourned in violation of the rules of procedure, the other members of the Board of Directors shall promptly assist the attending shareholders in electing a new Chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.
4. The Chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the Chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the Chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 11 (Shareholder speech)

1. 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.
2. 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.
3. 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.
4. 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 Chair shall stop any violation.
5. 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.
6. After an attending shareholder has spoken, the Chair may respond in person or direct relevant personnel to respond.
7. Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the Chair declaring the meeting open until the Chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in Paragraphs 1 to 5 do not apply.
8. As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

Article 12 (Calculation of voting shares and recusal system)

1. Voting at a shareholders' meeting shall be calculated based the number of shares.
2. With respect to resolutions of shareholders' meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.
3. When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.
4. The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.
5. With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13 (Means of voting, vote monitoring and vote counting)

1. 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 Article 179, Paragraph 2 of the Company Act.
2. 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 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 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.

3. 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 before two days prior to 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.
4. 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 or online, 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, before two business days prior to the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. 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.
5. 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 a 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. After the conclusion of the meeting, on the same day it is held, 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.
6. 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 any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.
7. Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the Chair, provided that all monitoring personnel shall be shareholders of the Company.
8. Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. 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 made of the vote.
9. When the Company convenes a virtual shareholders' meeting, after the Chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the Chair announces the voting session ends or will be deemed abstained from voting.
10. In the event of a virtual shareholders' meeting, votes shall be counted at once after the Chair announces the voting session ends, and results of votes and elections shall be announced immediately.
11. When the Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders' meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online.
12. When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14 (Election matters)

1. The election of directors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, and the names of directors not elected and number of votes they received.
2. The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15 (Meeting minutes and signature items)

1. Matters relating to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the Chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.
2. The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.
3. 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.

4. Where a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the Chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.
5. When convening a virtual-only shareholders' meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders' meeting online.

Article 16 (Public disclosure)

1. On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event a virtual shareholders' meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.
2. During the Company's virtual shareholders' meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.
3. If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17 (Maintaining order at the meeting place)

1. Staff handling administrative affairs of a shareholders' meeting shall wear identification cards or arm bands.
2. The Chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."
3. At the place of a shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the Chair may prevent the shareholder from so doing.
4. When a shareholder violates the rules of procedure and defies the Chair's correction, obstructing the proceedings and refusing to heed calls to stop, the Chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18 (Recess and resumption of a shareholders meeting)

1. When a meeting is in progress, the Chair may announce a break based on time considerations. If a force majeure event occurs, the Chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.
2. If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.
3. A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

Article 19 (Disclosure of information at virtual meetings)

In the event of a virtual shareholders' meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the Chair has announced the meeting adjourned.

Article 20 (Location of the Chair and secretary of virtual-only shareholders' meeting)

When the Company convenes a virtual-only shareholders' meeting, both the Chair and secretary shall be in the same location, and the Chair shall declare the address of their location when the meeting is called to order.

Article 21 (Handling of disconnection)

1. In the event of a virtual shareholders' meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.
2. In the event of a virtual shareholders' meeting, when declaring the meeting open, the Chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, Paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the Chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.
3. For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders' meeting online shall not attend the postponed or resumed session.
4. For a meeting to be postponed or resumed under Paragraph 2, the number of shares represented by, and

voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders' meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

5. During a postponed or resumed session of a shareholders' meeting held under Paragraph 2, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.
6. When the Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in Paragraph 2, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue, and no postponement or resumption thereof under Paragraph 2 is required.
7. Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.
8. When postponing or resuming a meeting according to Paragraph 2, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements listed under Article 44-20, Paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.
9. For dates or period set forth under Article 12, second half, and Article 13, Paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, Paragraph 2, Article 44-15, and Article 44-17, Paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under Paragraph 2.

Article 22 (Handling of digital divide)

When convening a virtual-only shareholders' meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online.

Article 23 (Implementation and amendments)

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.

Appendix 3

Unitech Computer Co., Ltd.

Regulations for Election of Directors

Article 1 (Purpose)

To ensure a just, fair, and open election of directors, these Regulations are adopted pursuant to the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" to be followed.

Article 2 (Scope of application)

Except as otherwise provided by law and regulation or by the Company's articles of incorporation, elections of directors shall be conducted in accordance with these Regulations.

Article 3 (Required abilities of directors)

1. The overall composition of the Board of Directors shall be taken into consideration in the selection of the Company's directors. The composition of the Board of Directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the Company's business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards:
   A. Basic requirements and values: Gender, age, nationality, and culture.
   B. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.
2. Each Board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:
   A. The ability to make judgments about operations.
   B. Accounting and financial analysis ability.
   C. Business management ability.
   D. Crisis management ability.
   E. Knowledge of the industry.
   F. An international market perspective.
   G. Leadership ability.
   H. Decision-making ability.
3. More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.

Article 4 (Qualifications and election of the independent directors)

The qualifications and election of the independent directors of the Company shall comply with the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies," and shall be conducted in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies."

Article 5 (Nomination procedure for the election of directors)

Elections of directors at the Company shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act, and the shareholders shall elect the directors from among the nominees listed in the roster of director candidates.

Article 6 (By-election of directors)

1. When the number of directors falls below five due to the dismissal of a director for any reason, the Company shall hold a by-election to fill the vacancy at its next shareholders' meeting. When the number of directors falls short by one third of the total number prescribed in the Company's articles of incorporation, the Company shall call a special shareholders' meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

2. When the number of independent directors falls below that required under the proviso of Article 14-2, Paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the next shareholders' meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders' meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

Article 7 (Voting method for election of the directors)

The disclosed cumulative voting method shall be used for election of the directors at the Company. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

Article 8 (Preparation of ballots)

The Board of Directors shall prepare separate ballots for directors in numbers corresponding to the directors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders' meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 9 (Calculation of voting rights and election method)

The number of directors will be as specified in the Company's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the Chair drawing lots on behalf of any person not in attendance.

Article 10 (Vote monitoring and counting)

Before the election begins, the Chair shall appoint a number of persons to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the Board of Directors and publicly checked by the vote monitoring personnel before voting commences. All monitoring personnel shall be shareholders of the Company.

Article 11 (Invalid ballots in election)

A ballot is invalid under any of the following circumstances:

1. The ballot was not prepared by the Board of Directors or a person with the right to convene.
2. A blank ballot is placed in the ballot box.
3. The writing is unclear and indecipherable or has been altered.
4. The candidate whose name is entered in the ballot does not conform to the director candidate list.
5. Other words or marks are entered in addition to the names of the director candidate and number of voting rights allotted.

Article 12 (Counting of votes and election)

1. The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the Chair or the designated emcee on the site.
2. The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 13 (Implementation)

These Regulations, and any amendments hereto, shall be implemented after approval by a shareholders' meeting.

Unitech Computer Co., Ltd.
Shareholding of Directors

1. The Company's paid-in capital is NT$1,617,358,460, with a total of 161,735,846 shares issued.

2. According to Article 26 of the Securities and Exchange Act and related laws and regulations, all directors should hold a minimum of 9,704,150 shares.

3. As of the book closure date for the shareholders' meeting, April 26, 2024, the shareholding status of individual and all directors is as listed in the following table, which has met the percentage standard stipulated by the Securities and Exchange Act.

<table>
<tr><th rowspan="2">Title</th><th rowspan="2">Name</th><th rowspan="2">Date elected</th><th rowspan="2">Tenure</th><th colspan="2">Directors' current shareholding</th></tr>
<tr><th>Shares</th><th>Shareholding ratio (%)</th></tr>
<tr><td>Chairman</td><td>Ye, Guo-Quan</td><td>2021.08.27</td><td>3 years</td><td>5,529,485</td><td>3.42%</td></tr>
<tr><td>Vice Chairman</td><td>Li, Ying-Xin</td><td>2021.08.27</td><td>3 years</td><td>4,352,896</td><td>2.69%</td></tr>
<tr><td>Director</td><td>Chen, Rong-Hui</td><td>2021.08.27</td><td>3 years</td><td>1,259,213</td><td>0.78%</td></tr>
<tr><td>Director</td><td>HI-JET Technology Co., Ltd.
Representative:
Ye, Ming-Han</td><td rowspan="2">2021.08.27</td><td rowspan="2">3 years</td><td rowspan="2">42,707,981</td><td rowspan="2">26.41%</td></tr>
<tr><td>Director</td><td>HI-JET Technology Co., Ltd.
Representative:
Ye, Bo-Jun</td></tr>
<tr><td>Independent Director</td><td>Huang, Shi-Xiu</td><td>2021.08.27</td><td>3 years</td><td>—</td><td>—</td></tr>
<tr><td>Independent Director</td><td>Lin, Zhe-Ren</td><td>2021.08.27</td><td>3 years</td><td>—</td><td>—</td></tr>
<tr><td>Independent Director</td><td>Chen, Hong-Zhi</td><td>2021.08.27</td><td>3 years</td><td>—</td><td>—</td></tr>
<tr><td>Independent Director</td><td>Lin, Ming-Ji</td><td>2023.06.21</td><td>1 year</td><td>552,106</td><td>0.34%</td></tr>
<tr><td colspan="4">Total shareholding by all the directors</td><td>54,401,681</td><td>33.64%</td></tr>
</table>

Appendix 5

The Acceptance Status of Shareholder Proposals and Nominations for Director Candidates(including Independent Director Candidates)

Explanation:

1. In accordance with Article 172-1 of the Company Act, shareholders holding one percent or more of the total issued shares may propose to the Company a proposal in writing for discussion at a regular shareholders' meeting, provided that only one matter shall be allowed in each single proposal, and the proposed content is limited to 300 words (including words and punctuation). In case a proposal contains more than one matter or more than 300 words, such proposal shall not be included in the agenda.
2. In accordance with Article 192-1 of the Company Act, any shareholder holding one percent or more of the total issued shares may submit to the Company in writing a roster of director candidates and independent director candidates. If the number of nominees exceeds the number of directors(including independent directors) to be elected, all nominations will be invalid. The qualifications, shareholdings, and restrictions on concurrent positions of independent director candidates shall comply with the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies."
3. The Company shall adopt candidate nomination system for the election of directors as stipulated in the Company Act, the Securities and Exchange Act, and the Company's Articles of Incorporation. The time period for accepting shareholder proposals and nominations for, director candidates(including independent director candidates) for this year's regular shareholders' meeting of the Company was from April 16, 2024 to April 25, 2024 and has been announced on Market Observation Post System (MOPS) in accordance with the law.
4. During the aforementioned period for accepting shareholder proposals and nominations, apart from nomination by the Board of Directors, the Company did not receive any shareholder proposals or nominations.