Stock code: 3037

Unimicron

Unimicron Technology Corp.

2024 Annual General Meeting

Meeting Agenda

Date: May 31, 2024

Important Disclaimer

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2024 Annual General Meeting Procedure

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Unimicron Technology Corp.
2024 Annual General Meeting Agenda

Meeting Type:	physical shareholders meeting
Time:	Friday, May 31, 2024 at 9:00 a.m.
Location:	Chuto Plaza Hotel, No. 398, Taoying Road Taoyuan Dist., Taoyuan City
Attendants:	All shareholders and their proxy holders
Chairman:	Tzyy-Jang Tseng

1. Commencement
2. Chairman's Address
3. Status Reports
   (1) 2023 business operations
   (2) Audit Committee's report for 2023 audited financial reports
   (3) 2023 distributable compensation for employees and directors
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   (5) The short-form merger with Qun Hong Technology Inc.
4. Approval Items
   (1) The Company's 2023 business report and financial statements
   (2) The Company's 2023 earnings distribution
5. Discussion Items
   (1) To release the Company's Directors from non-competition restrictions
6. Extraordinary Motions
7. Adjournment

Status Reports

(1) 2023 business operations
  1) Chairman Tzyy-Jang Tseng reports.
  2) Please refer to the 2023 Annual Business Report (page 6, Attachment 1).

(2) Audit Committee's report for 2023 audited financial reports
Please refer to the Audit Committee's Review Report (page 7, Attachment 2) and 2023 Audit Report by Independent Auditors (page 8-23, Attachment 3).

(3) 2023 distributable compensation for employees and directors
  1) Per the Company's Articles of Incorporation article 30.1, "The Company shall allocate 6%-16% of profit as employees' compensation and no more than 0.9% of profit as directors' compensation for each profitable fiscal year.
  2) The Company intends to distribute NT$1,956,503,118 as employees' cash compensation and NT$26,085,952 as directors' cash compensation.
  3) The difference for employee and directors' compensation between proposed allocations and number of accounts will be reversed in 2024.

(4) 2023 investment in China
2023 information of added investment in China is as below:

Invested company	Investment Amount
Suzhou Qunye Enterprise Management Co., Ltd.	USD 8,600,000 (Exchange to about NT$ 264,037 thousand)

(5) The short-form merger with Qun Hong Technology Inc.
  1) In accordance with Article 7, Item 2 of the Business Mergers and Acquisitions Act, the Company reports on the short-form merger with Qun Hong Technology Co., Ltd. (hereinafter referred to as "Qun Hong Technology").
  2) In order to integrate the group's operating resources, simplify the organizational structure, and save management and operating costs, the Company and Qun Hong Technology, a subsidiary directly holding 91.41% of the shares, conducted a simple merger. For the 8.59% minority shareholders of Qun Hong Technology, the Company will use cash as the consideration for the merger to cancel its equity. The merger consideration was originally NT$23.88 in cash for every 1 share of Qun Hong Technology.
  3) The short-form merger case was completed on July 1, 2023, and was registered with the approval of the Ministry of Economic Affairs on August 21, 2023.

Approval Items

(1) The Company's 2023 business report and financial statements

1) The Company's 2023 annual business report and financial statements have been approved by the 7th meeting of Board of Directors, the 13th term, and reviewed by the Audit Committee. The Audit Committee's report and Independent Auditors' report by Ya-Hui Lin and Yung-Chih Lin, accountants of PWC Taiwan, were issued accordingly.
2) Please refer to 2023 annual business report (page 6, Attachment 1) and financial statements (page 24-37, Attachment 4).

Resolution:

(2) The Company's 2023 earnings distribution

1) The Company's 2023 earnings distribution chart was approved by the 7th meeting of Board of Directors, the 13th term, and reviewed by the Audit Committee. The Audit Committee's report was issued accordingly.
2) Please refer to the 2023 earnings distribution sheet (page 38, Attachment 5).
3) In the event of any change in the number of outstanding shares resulting from the buyback of the Company's common stock, transfer, conversion or cancellation of the treasury shares, the exercise of the employee stock options or the conversion of convertible bonds, issuance or withdrawal of restricted stock awards for employees and other factors such as transactions or statutes, the dividend ratio must be adjusted. It is proposed to fully authorize the board of directors to adjust the dividend ratio and to proceed on the relevant matters.

Resolution:

Discussion Items

(1) To release the Company's Directors from non-competition restrictions

1) According to Item 1 of Article 209, Company Act, if directors' activities for personal or others' interests are related to the Company's business scope, directors shall explain the content of their activities and ask the approval from shareholders at the meeting.

2) The following Company's director has invested, managed or has been a director for companies of which business scope is similar to the Company's. It will be proposed to release such directors from non-competition restrictions.

3) Directors' competitive activities are listed below:

<table>
<tr><th>Title</th><th>Name</th><th>Region</th><th>Position of other company</th></tr>
<tr><td rowspan="5">Corporate director representative</td><td rowspan="2">Tzyy-Jang Tseng</td><td rowspan="2">Taiwan</td><td>Chairman and Director of Asia Pacific Microsystems, Inc</td></tr>
<tr><td>Chairman and Director of APM Communication, Inc</td></tr>
<tr><td rowspan="3">Timothy Lan</td><td rowspan="2">China</td><td>Chairman and Director of UNIMICRON TECHNOLOGY (KUNSHAN) CORP.</td></tr>
<tr><td>Director of UNIMICRON ELECTRONIC TESTING (KUNSHAN) CORP.</td></tr>
<tr><td>Hong Kong</td><td>Director of Unimicron Technology Suz (Hongkong) Limited</td></tr>
</table>

Resolution:

Extraordinary Motions

Adjournment

Attachment 1

Unimicron Technology Corp.
2023 Annual Business Report

In 2023, benefiting from the development of AI-related products, new technologies and products rolling out, however, under the impact of Russia Ukraine War, global inflation, inventory correction, and geopolitical tensions, market situation did not show any significant recovery throughout the year. According to Prismark Research estimates, the total PCB market in 2023 reached about USD$69.5 billion, decreased 15% compared to 2022. 2023 Unimicron sales and profit decreased significantly. The individual revenue was NT$70.517 billion around 32% decline compared with 2022 NT$102.986 billion, the individual net profit was NT$11.98 billion, decrease around 60% from NT$29.619 billion in 2022; the consolidated revenue and net profit were respectively NT$104.036 billion and NT$12.225 billion, decrease than 2022 NT$140.489 billion and NT$31.226 billion, decreased around 26% and 61%.

Looking forward to 2024, being affected by interest rate hikes, inventory correction, Russia Ukraine war, global inflation, and geopolitical tensions, market situation may not recover in the first half of the year; but there is a chance that the second half of the year will see signs of a rebound. In the long run, the huge business opportunities of AI, 5G, AIoT, high-frequency, high-speed demand, and high-performance computing in the future, will diversify and broaden the application of PCB industry, especially high-end substrate. With long-term strategic cooperation with customers, Unimicron will continue to strive to meet customer needs, focusing on the global market and implement international management and operations step by step. Develop blue ocean products, optimize product portfolios, strengthen discipline requirements for new product development processes, lean intelligent automation and digital management, pursue best quality and benefit, enhance the group’s competitiveness, and press ahead with ESG, energy conservation, carbon reduction and disaster prevention.

Unimicron upholds honest management and compliances with laws and regulations, enhance service orientation to maximize customers’ benefit, takes good care of employees and public welfare, co-existence and prosperity with environment, fulfills corporate social responsibility, and achieves long-term sustainable performance. Unimicron has received “Gold Award for Taiwan Corporate Sustainability Report of IC&IT Manufacturing” for six consecutive years since 2016, and even received “Platinum Award for Taiwan Corporate Sustainability Report of IC&IT Manufacturing” in 2022 and 2023.

Sincerely appreciate the strong support and high recognition from all the stockholders, customers, and suppliers. Unimicron’s management team and all colleagues will continue devote to serve customer and improve group’s operating performance and seek greatest welfare to feedback to our employees, stockholders, and all stakeholders for a sustainable and robust future.

Chairman: Tzyy-Jang Tseng   Manager: Timothy Lan & Mike Ma   Head of accounting: Denise Hsu

Attachment 2

Audit Committee Review Report

The Board of Directors shall send the Company's operating report, consolidated financial statements (including individual financial statements) and surplus distribution proposals, etc., for 2023, and the consolidated financial statements (including individual financial statements) have been audited by PWC Taiwan who issued an audit report. The above operating report consolidated financial statements (including individual financial statements) and earnings distribution proposals have been reviewed by the Audit Committee and it is considered that there is no discrepancy. The report is based on Article 14.4 of the Securities and Exchange Act and Article 219 of the Company Act for review.

Thereby,

The Annual General Meeting for 2024 Unimicron Technology Corp.

Unimicron Technology Corp.
Convener of the Audit Committee: Grace Li

February 23, 2024

Attachment 3

Report of Independent Accountants

PWCR23000369

To the Board of Directors and Shareholders of Unimicron Technology Corp.

Opinion

We have audited the accompanying consolidated balance sheets of Unimicron Technology Corp. and its subsidiaries (the “Group”) as at December 31, 2023 and 2022, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (refer to Other Matter – Scope of the Audit section of our report), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2023 and 2022, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

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

Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the Group’s 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, we do not provide a separate opinion on these matters.

The key audit matters of the Group’s 2023 consolidated financial statements were as follows:

Valuation of inventory

Description

Refer to Note 4(14) for accounting policy on inventory valuation, Note 5(2) for accounting estimates and assumption uncertainty in relation to inventory valuation, and Note 6(5) for description of allowance for inventory valuation losses. As at December 31, 2023 ,the Group’s inventory and allowance for valuation loss amounted to NT$13,500,493 thousand and NT$2,573,280 thousand, respectively.

The Group is primarily engaged in manufacturing and sales of various kinds of electronic components. Due to short lifespan of electronic products and fluctuations in market prices, there is a higher risk of inventory losses due from market value decline or obsolescence. The Group’s inventories are measured at the lower of cost and net realizable value. Inventory that is over certain age and individually identified obsolete or damaged inventory is measured at net realizable value.

Since the industry technology is rapidly changing, and the calculation of net realizable value used for obsolete inventories or inventories which are over a certain period involves subjective judgement, we identified the allowance for inventory valuation losses as a key audit matter.

How our audit addressed the matter

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

1. Ascertained whether the policies on allowance for inventory valuation losses were reasonable and consistently applied in all the periods.

2. Assessed the reasonableness and evidences of management in identifying individual obsolete or damaged inventory.
3. Verified the accuracy of aging report, and sampled the last movement of inventories before the balance sheet date in order to verify the accuracy of aging range.
4. Checked the inventory clearance on inventories which have been provided for loss on market value decline and obsolete and slow-moving inventories. Assessed the reasonableness of current allowance for inventory valuation losses and loss for obsolete and slow-moving inventories by comparing with prior years.
5. Checked the method in calculating the net realizable value of inventory and assessing the reasonableness of allowance for valuation loss.

Business combination

Description

Refer to Note 4(37) for accounting policy on business combination and Note 6(36) for details of business combination.

On January 6, 2023, the Company acquired the remaining 68.05% equity interest in Subtron Technology through the issuance of new shares. Accordingly, the Group's comprehensive shareholding ratio in Subtron Technology increased from 31.95% to 100% and obtained control over the entity.

IFRS 3, 'Business combinations' was applied for the accounting treatment related to the aforementioned equity transaction of Subtron Technology. Given that the recognition and measurement of the fair value of the identifiable intangible assets arising from the equity were based on the management's expectations and prospects for the future of Subtron Technology which involved subjective judgements and estimates of the management, the equity transaction and business combination had a certain complexity and uniqueness and the related transaction details will affect the measurement of financial reporting, we considered the business combination as a key audit matter.

How our audit addressed the matter

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

1. Interviewed the management to understand the purpose, assessment process and determination of the consideration for the above equity transaction, reviewed the Board of Directors' meeting minutes and the equity transaction agreements and ascertained whether the relevant meeting resolutions were consistent with the content of equity transaction agreements.

2. Assessed the competence and objectivity of the external appraisers engaged by the management, reviewed the reasonableness of the original data and main assumptions applied for the recognition and measurement of the identifiable intangible assets in the purchase price allocation report issued by the external appraisers by the internal appraisers engaged by the auditors. The relevant procedures performed are as follows:
   (1) Reviewed the valuation methods and the calculations formula used by the external appraisers.
   (2) Reviewed the reasonableness of the risk and return rates of various assets used.
   (3) Reviewed the discount rate used and compared with the discount rate from similar assets in the trade markets.
   (4) Assessed various measurement bases such as economic useful life of the identified intangible assets.
3. Reviewed the accounting treatment of the transaction and the presentation and disclosure in the financial statements.

Other matter – Scope of the Audit

We did not audit the financial statements of a wholly-owned consolidated subsidiary and certain investees accounted for under the equity method. Total assets (including investments accounted for using equity method) amounted to NT$2,626,015 thousand and NT$2,624,976 thousand, both constituting 1% of consolidated total assets as at December 31, 2023 and 2022, respectively. Operating income amounted to NT$2,063,770 thousand and NT$1,821,388 thousand, constituting 2% and 1% of consolidated total operating income for the years ended December 31, 2023 and 2022, respectively, and comprehensive income accounted for using equity method of (NT$5,869) thousand and NT$15,555 thousand, both constituting 0% of consolidated total comprehensive income for the years ended December 31, 2023 and 2022, respectively.

Other matter – Parent company only financial reports

We have audited and expressed an unqualified opinion on the parent company only financial statements of Unimicron Technology Corp. as at and for the years ended December 31, 2023 and 2022.

Responsibilities of management and those charged with governance for the consolidated financial statements

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

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

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

Auditors' responsibilities for the audit of the consolidated financial statements

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgement and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient 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 the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Lin, Ya-Hui   Lin, Yung-Chih

For and on Behalf of PricewaterhouseCoopers, Taiwan

February 23, 2024

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers 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.

Report of Independent Accountants

PWCR23000323

To the Board of Directors and Shareholders of Unimicron Technology Corp.

Opinion

We have audited the accompanying parent company only balance sheets of Unimicron Technology Corp. ("Unimicron Corp.") as at December 31, 2023 and 2022, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and parent company only notes to the financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (refer to the "Other Matter-Scope of the Audit" section of our report), the accompanying parent company only financial statements present fairly, in all material respects, the financial position of Unimicron Corp. as at December 31, 2023 and 2022, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and 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 Unimicron Corp. in accordance with the Norm of Professional Ethics for Certified Public Accountant of the

Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

On February 21, 2023, the Board of Directors of the Company resolved for the Company to go through a simple merger with Qun Hong Technology Inc. (Qun Hong Technology), a 91.41% directly owned subsidiary, with Qun Hong Technology as the dissolved company. The merger was set effective on July 1, 2023 as approved by the regulatory authority. As the business combination is a reorganisation of entities under common control, the transaction shall be treated as if it occurred since the beginning. Accordingly, the Company had retrospectively restated the parent company only financial statements for the prior years when preparing the parent company only financial statements for the year ended December 31, 2022. Our opinion is not modified in respect of this matter.

Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of Unimicron Corp.'s 2023 parent company only financial statements of the current period. 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, we do not provide a separate opinion on these matters.

As at December 31, 2023, Hemingway Int'1 Limited, UniBest Holding Limited and UMTC Holdings Limited, subsidiaries owned by Unimicron Corp., are the major operating entities of Unimicron Corp., and were included in investments accounted for using equity method. Refer to Note 6(7) of these financial statements for detailed information. Because the financial condition and performance of the aforementioned subsidiaries have a material impact on the financial statements of Unimicron Corp., the key audit matters of the subsidiaries pertaining to inventory valuation and impairment assessment of investments accounted for under the equity method were also considered key audit matters of Unimicron Corp.

The key audit matters of the financial statements of Unimicron Corp. for the year ended December 31, 2023 were as follows:

Valuation of inventory

Description

Refer to Note 4(12) for accounting policy on inventory valuation, Note 5(2) for accounting estimates and assumption uncertainty in relation to inventory valuation, and Note 6(5) for description of allowance for inventory valuation losses.

Unimicron Corp. is primarily engaged in the manufacturing and sales of various kinds of electronic components. Due to the short lifespan of electronic products and fluctuations in market prices, there is a higher risk of inventory losses due from market value decline or obsolescence. Inventories are measured at the lower of cost and net realizable value. Inventory that is over certain age and individually identified obsolete or damaged inventory is measured at net realizable value.

Since the industry technology is rapidly changing, and the calculation of the net realizable value used in obsolete inventories or inventories which are over a certain period involves subjective judgement, we identified the valuation of inventory a key audit matter.

How our audit addressed the matter

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

1. Ascertained whether the policies on allowance for inventory valuation losses were reasonable and consistently applied in all the periods.
2. Assessed the reasonableness and evidences of management in identifying individual obsolete or damaged inventory.
3. Verified the accuracy of aging report, and sampled the last movement of inventories before the balance sheet date in order to calculate the accuracy of aging range.
4. Checked the inventory clearance on inventories which have been provided for loss on market value decline and obsolete and slow-moving inventories. Assessed the reasonableness of current allowance for inventory valuation losses and loss on obsolete and slow-moving inventories by comparing with prior years.
5. Checked the method in calculating the net realizable value of inventory and assessing the reasonableness of allowance for valuation loss.

Business combination

Description

Refer to Note 4(37) for accounting policy on business combination and Note 6(36) for details of business combination.

On January 6, 2023, the Company acquired the remaining 68.05% equity interest in Subtron Technology through the issuance of new shares. Accordingly, the Group’s comprehensive shareholding ratio in Subtron Technology increased from 31.95% to 100% and acquired control over the entity.

IFRS 3, ‘Business combinations’ was applied for the accounting treatment related to the aforementioned equity transaction of Subtron Technology. Given that the recognition and measurement of the fair value of the identifiable intangible assets arising from the equity were based on the management’s expectations and prospects for the future of Subtron Technology which involved subjective judgements and estimates of the management, the equity transaction and business combination had a certain complexity and uniqueness and relevant transaction content will affect the measurement of financial reporting, we considered the business combination as a key audit matter.

<u>How our audit addressed the matter</u>

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

1. Assessed the reasonableness of procedures used by management to estimate the future cash flows of investment accounted for using equity method. Interviewed the management to understand the purpose, assessment process and determination of the consideration for the above equity transaction, reviewed the Board of Directors' meeting minutes and the equity transaction agreements and ascertained whether the relevant meeting resolutions were consistent with the content of equity transaction agreements.
2. Assessed the competence and objectivity of the external appraisers engaged by the management, reviewed the reasonableness of the original data and main assumptions applied for the recognition and measurement of the identifiable intangible assets in the purchase price allocation report issued by the external appraisers by the internal appraisers engaged by the auditors. The relevant procedures performed are as follows:
   (1) Reviewed the valuation methods and the calculations formula used by the external appraisers.
   (2) Reviewed the reasonableness of the risk and return rates of various assets used.
   (3) Reviewed the discount rate used and compared with the discount rate from similar assets in the trade markets.
   (4) Assessed various measurement bases such as economic useful life of the identified intangible assets.
3. Reviewed the accounting treatment of the transaction and the presentation and disclosure in the financial statements.

Other matter – Scope of the Audit

We did not audit the financial statements of certain investments accounted for under the equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of these investments, is based solely on the reports of the other auditors. The balance of these investments accounted for under the equity method amounted to NT$325,767 thousand and NT$364,355 thousand, both constituting 0% of the parent company only total assets as at December 31, 2023 and 2022, respectively, and the comprehensive loss recognized from investments accounted for under the equity method amounted to (NT$466,262) thousand and (NT$314,154) thousand, constituting (4%) and (1%) of the parent company only total comprehensive income for the years then ended, respectively.

Responsibilities of management and those charged with governance for the financial statements

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

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

Those charged with governance (including audit committee) are responsible for overseeing Unimicron Corp.'s financial reporting process.

Auditors' responsibilities for the audit of the financial statements

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and 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 Unimicron Corp.'s internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Unimicron Corp.'s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Unimicron Corp. 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 disclosures, 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 Unimicron Corp. to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

Lin, Ya-Hui Lin, Yung-Chih For and on Behalf of PricewaterhouseCoopers, Taiwan February 23, 2024

-- The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers 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.

Attachment 4

UNIMICRON TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2023 AND 2022
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2023 AMOUNT	%	December 31, 2022 AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 52,859,417	24	$ 61,459,296	28
1110	Financial assets at fair value through profit or loss - current	6(2)	44,562	-	18,509	-
1136	Current financial assets at amortised cost	6(1) and 8	44,236	-	17,864	-
1150	Notes receivable, net	6(3)	13,523	-	7,429	-
1170	Accounts receivable, net	6(3)	18,539,356	9	28,719,508	13
1180	Accounts receivable - related parties	7	10,446	-	19,401	-
1200	Other receivables	6(4)(8)(10) and 7	933,942	-	1,768,038	1
130X	Inventory	5(2) and 6(5)	10,927,213	5	12,834,619	6
1410	Prepayments	6(6)	3,206,668	2	2,743,023	1
11XX	**Total current assets**		86,579,363	40	107,587,687	49
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current	6(2)	7,465,986	4	5,989,153	3
1517	Non-current financial assets at fair value through other comprehensive income		148,813	-	29,327	-
1535	Non-current financial assets at amortised cost	6(1) and 8	4,694,766	2	3,226,895	2
1550	Investments accounted for under equity method	5(2), 6(7) and 7	948,984	-	2,533,541	1
1600	Property, plant and equipment	6(8), 7 and 8	109,483,161	51	94,122,130	43
1755	Right-of-use assets	6(9)	2,862,001	1	2,733,556	1
1760	Investment property - net	6(11)	1,068,024	1	387,378	-
1780	Intangible assets	6(12)	1,560,657	1	644,467	-
1840	Deferred income tax assets	6(33)	834,304	-	1,194,695	1
1900	Other non-current assets	6(10)	359,471	-	214,600	-
15XX	**Total non-current assets**		129,426,167	60	111,075,742	51
1XXX	**Total assets**		$ 216,005,530	100	$ 218,663,429	100

(Continued)

UNIMICRON TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2023 AND 2022
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	December 31, 2023 AMOUNT	%	December 31, 2022 AMOUNT	%
	Current liabilities					
2100	Short-term borrowings	6(13) and 8	$ 2,293,825	1	$ 7,645,409	4
2110	Short-term notes and bills payable	6(14)	300,000	-	300,000	-
2120	Financial liabilities at fair value through profit or loss - current	6(2)(15)	99,874	-	10,455	-
2130	Current contract liabilities	6(26)	5,726,392	3	5,551,699	3
2150	Notes payable		917	-	1,595	-
2170	Accounts payable		11,083,394	5	11,432,803	5
2180	Accounts payable - related parties	7	202,126	-	193,406	-
2200	Other payables	6(16) and 7	18,552,193	9	21,791,021	10
2230	Current tax liabilities	6(33)	2,091,898	1	5,062,569	2
2320	Long-term liabilities, current portion	6(19) and 8	3,280,526	1	2,411,085	1
2399	Other current liabilities	6(17) and 7	615,784	-	492,521	-
21XX	**Total current liabilities**		44,246,929	20	54,892,563	25
	Non-current liabilities					
2527	Non-current contract liabilities	6(26)	44,342,399	21	42,318,477	19
2530	Bonds payable	6(18)	10,993,472	5	10,990,807	5
2540	Long-term borrowings	6(19) and 8	13,813,334	6	13,572,145	6
2570	Deferred income tax liabilities	6(33)	1,646,274	1	932,618	1
2600	Other non-current liabilities	6(7)(8)(9)(20)(21), 7 and 9	4,678,629	2	3,298,463	2
25XX	**Total non-current liabilities**		75,474,108	35	71,112,510	33
2XXX	**Total liabilities**		119,721,037	55	126,005,073	58
	Equity attributable to owners of parent					
	Share capital	6(23)				
3110	Common stock		15,251,212	7	14,783,653	7
	Capital surplus	6(24)				
3200	Capital surplus		15,185,758	6	9,956,882	4
	Retained earnings	6(25)				
3310	Legal reserve		9,836,847	5	6,861,800	3
3320	Special reserve		637,741	-	332,855	-
3350	Unappropriated retained earnings		51,043,317	24	54,437,070	25
	Other equity interest					
3400	Other equity interest		(1,143,227)	-	(637,741)	-
	Treasury stocks	6(23)				
3500	Treasury stocks		(150,765)	-	-	-
31XX	**Equity attributable to owners of the parent**		90,660,883	42	85,734,519	39
36XX	Non-controlling interest	4(3)	5,623,610	3	6,923,837	3
3XXX	**Total equity**		96,284,493	45	92,658,356	42
	Significant contingent liabilities and unrecognized contract commitements	7 and 9				
	Significant events after the balance sheet date	11				
3X2X	**Total liabilities and equity**		$ 216,005,530	100	$ 218,663,429	100

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

UNIMICRON TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2023 AND 2022
(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)

			Year ended December 31			
			2023		2022	
	Items	Notes	AMOUNT	%	AMOUNT	%
4000	Sales revenue	6(26) and 7	$ 104,036,151	100	$ 140,489,172	100
5000	Operating costs	6(5)(31)(32) and 7	(83,734,548)	(80)	(90,056,066)	(64)
5900	Net operating margin		20,301,603	20	50,433,106	36
	Operating expenses	6(31)(32) and 7				
6100	Selling expenses		(1,423,603)	(1)	(1,660,534)	(1)
6200	General and administrative expenses		(5,130,513)	(5)	(4,817,878)	(4)
6300	Research and development expenses		(4,923,253)	(5)	(5,887,256)	(4)
6000	Total operating expenses		(11,477,369)	(11)	(12,365,668)	(9)
	Net operating income		8,824,234	9	38,067,438	27
6500	Other (losses)/gains - net	6(27) and 7	95,685	-	104,488	-
6900	Operating profit		8,919,919	9	38,171,926	27
	Non-operating income and expenses					
7100	Interest income		1,370,144	1	659,000	-
7010	Other income	6(28) and 7	3,821,462	4	918,107	1
7020	Other gains and losses	6(29) and 7	2,211,882	2	603,500	-
7050	Finance costs	6(30) and 7	(624,555)	(1)	(446,892)	-
7060	Share of profit/(loss) of associates and joint ventures accounted for under equity method	6(7)	(123,920)	-	(30,832)	-
7000	Total non-operating income and expenses		6,655,013	6	1,702,883	1
7900	**Profit before income tax**		15,574,932	15	39,874,809	28
7950	Income tax expense	6(33)	(3,349,830)	(3)	(8,649,092)	(6)
8200	**Profit for the year**		$ 12,225,102	12	$ 31,225,717	22

(Continued)

UNIMICRON TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2023 AND 2022
(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)

			Year ended December 31			
			2023		2022	
	Items	Notes	AMOUNT	%	AMOUNT	%
	Other comprehensive income					
	Components of other comprehensive income that will not be reclassified to profit or loss					
8311	Actuarial gains on defined benefit plans		$ 44,927	-	$ 135,822	-
8320	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss		79,891	-	93,171	-
8310	Other comprehensive income that will not be reclassified to profit or loss		124,818	-	228,993	-
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations		(577,587)	(1)	(868,124)	-
8370	Share of other comprehensive income of associates and joint ventures accounted for under equity method		(2,885)	-	5,034	-
8360	Other comprehensive loss that will be reclassified to profit or loss		(580,472)	(1)	(863,090)	-
8300	**Total other comprehensive loss for the year**		($ 455,654)	(1)	($ 634,097)	-
8500	**Total comprehensive income for the year**		$ 11,769,448	11	$ 30,591,620	22
	Profit attributable to:					
8610	Owners of the parent		$ 11,980,052	12	$ 29,618,505	21
8620	Non-controlling interest		245,050	-	1,607,212	1
			$ 12,225,102	12	$ 31,225,717	22
	Comprehensive income attributable to:					
8710	Owners of the parent		$ 11,617,688	11	$ 29,620,703	21
8720	Non-controlling interest		151,760	-	970,917	1
			$ 11,769,448	11	$ 30,591,620	22
	Earnings per share (in dollars)					
9750	Basic earnings per share	6(34)	$	7.88	$	20.08
9850	Diluted earnings per share	6(34)	$	7.78	$	19.29

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

UNIMICRON TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2023 AND 2022
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of the parent											
				Retained Earnings			Other Equity Interest						
	Notes	Share capital - common stock	Total capital surplus, additional paid-in capital	Legal reserve	Reversal of special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Other equity, others	Treasury stocks	Total	Non-controlling interest	Total equity
Year ended December 31, 2022													
Balance at January 1, 2022		$ 14,752,603	$ 9,396,676	$ 5,537,329	$ 550,543	$ 30,809,266	($ 304,802)	($ 28,053)	$ -	$ -	$ 60,713,562	$ 4,802,614	$ 65,516,176
Profit for the year		-	-	-	-	29,618,505	-	-	-	-	29,618,505	1,607,212	31,225,717
Other comprehensive income (loss) for the year		-	-	-	-	139,079	(224,777)	87,896	-	-	2,198	(636,295)	(634,097)
Total comprehensive income (loss)		-	-	-	-	29,757,584	(224,777)	87,896	-	-	29,620,703	970,917	30,591,620
Appropriations of 2021 earnings	6(25)												
Legal reserve		-	-	1,324,471	-	(1,324,471)	-	-	-	-	-	-	-
Special reserve		-	-	-	(217,688)	217,688	-	-	-	-	-	-	-
Cash dividends		-	-	-	-	(5,015,885)	-	-	-	-	(5,015,885)	-	(5,015,885)
Changes in ownership interests in subsidiaries	6(24)	-	165,395	-	-	-	-	-	(58,268)	-	107,127	-	107,127
Changes in equity of associates and joint ventures accounted for using equity method	6(24)	-	38	-	-	(7,112)	-	5,998	-	-	(1,076)	-	(1,076)
Issuance of restricted shares to employees	6(22)(23)(24)	31,050	394,999	-	-	-	-	-	(141,717)	-	284,332	604,605	888,937
Compensation costs of employee restricted stock	6(22)	-	-	-	-	-	-	-	25,982	-	25,982	-	25,982
Changes in non-controlling interests		-	-	-	-	-	-	-	-	-	-	545,701	545,701
Reversal of capital surplus - dividends not received by shareholders	6(24)	-	(277)	-	-	-	-	-	-	-	(277)	-	(277)
Others	6(24)	-	51	-	-	-	-	-	-	-	51	-	51
Balance at December 31, 2022		$ 14,783,653	$ 9,956,882	$ 6,861,800	$ 332,855	$ 54,437,070	($ 529,579)	$ 65,841	($ 174,003)	$ -	$ 85,734,519	$ 6,923,837	$ 92,658,356
Year ended December 31, 2023													
Balance at January 1, 2023		$ 14,783,653	$ 9,956,882	$ 6,861,800	$ 332,855	$ 54,437,070	($ 529,579)	$ 65,841	($ 174,003)	$ -	$ 85,734,519	$ 6,923,837	$ 92,658,356
Profit for the year		-	-	-	-	11,980,052	-	-	-	-	11,980,052	245,050	12,225,102
Other comprehensive income (loss) for the year		-	-	-	-	45,024	(487,295)	79,907	-	-	(362,364)	(93,290)	(455,654)
Total comprehensive income (loss)		-	-	-	-	12,025,076	(487,295)	79,907	-	-	11,617,688	151,760	11,769,448
Appropriations of 2022 earnings	6(25)												
Legal reserve		-	-	2,975,047	-	(2,975,047)	-	-	-	-	-	-	-
Special reserve		-	-	-	304,886	(304,886)	-	-	-	-	-	-	-
Cash dividends		-	-	-	-	(12,190,426)	-	-	-	-	(12,190,426)	-	(12,190,426)
Changes in ownership interests in subsidiaries	6(24)	-	113,189	-	-	-	-	-	-	-	113,189	-	113,189
Changes in equity of associates and joint ventures accounted for using equity method	6(24)	-	(14,581)	-	-	82,914	-	(82,914)	8,755	-	(5,826)	-	(5,826)
Effect of reclassification of companies accounted for using equity method which was originally recognised in comprehensive income due to the merger		-	-	-	-	55,942	-	(55,942)	-	-	-	-	-
Capital increase	6(23)(24)	454,379	4,952,727	-	-	-	-	-	-	-	5,407,106	-	5,407,106
Effect of a simple merger with a subsidiary	6(35)	-	-	-	-	(87,326)	-	-	-	-	(87,326)	(4,908)	(92,234)
Retirement of employee restricted shares	6(22)(23)(24)	(230)	230	-	-	-	-	-	-	-	-	-	-
Issuance of restricted shares to employees	6(22)(23)(24)	13,410	166,702	-	-	-	-	-	(73,594)	-	106,518	-	106,518
Compensation costs of employee restricted stock	6(22)	-	-	-	-	-	-	-	105,597	-	105,597	-	105,597
Shares of the parent company held by subsidiaries treated as treasury shares	6(23)	-	-	-	-	-	-	-	-	(150,765)	(150,765)	-	(150,765)
Effect of business combinations in non-controlling interests		-	-	-	-	-	-	-	-	-	-	(1,406,484)	(1,406,484)
Changes in non-controlling interests		-	-	-	-	-	-	-	-	-	-	(40,595)	(40,595)
Capital surplus - adjusted due to paying dividends to subsidiaries	6(24)	-	10,126	-	-	-	-	-	-	-	10,126	-	10,126
Capital surplus - dividends not received by shareholders	6(24)	-	483	-	-	-	-	-	-	-	483	-	483
Balance at December 31, 2023		$ 15,251,212	$ 15,185,758	$ 9,836,847	$ 637,741	$ 51,043,317	($ 1,016,874)	$ 6,892	($ 133,245)	($ 150,765)	$ 90,660,883	$ 5,623,610	$ 96,284,493

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

UNIMICRON TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 15,574,932	$ 39,874,809
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation (including investment property and right-of-use asset)	6(8)(9)(11)(27)(31)	14,643,188	11,391,051
Amortisation	6(12)(31)	453,986	335,711
Expected impairment (gain) loss (including related parties)	12(2)	(88,668)	112,026
Net (gain) loss on financial assets and liabilities at fair value through profit or loss	6(2)(29)	(1,604,247)	2,639,006
Interest expense	6(30)	599,615	423,639
Interest income		(1,370,144)	(659,000)
Dividend income	6(28)	(52,417)	(193,627)
Share-based payments	6(22)	126,624	65,054
Share of loss of associates accounted for under equity method	6(7)	123,920	30,832
Cash dividends received from investments accounted for using equity method		6,169	102,226
Loss (gain) on disposal and scrap of property, plant and equipment (including investment property)	6(29)	86,620	(559,459)
Impairment loss recognized in profit or loss, property, plant and equipment	6(8)(29)	25,688	27,053
Exchange loss on valuation of long-term foreign borrowings	6(38)	51,607	309,881
Deferred credits - realised transfer income		(17,773)	(17,812)
Gain recognised in bargain purchase transaction	6(7)(29)(36)	(885,407)	(24,186)
Gain from lease modifications	6(9)(29)	(104)	(1,880)
Gain from fire incident	6(8)(28)	-	(14,342)
Gain from insurance proceeds	6(8)(28)	(2,891,646)	-
Amortization of discount on bonds payable	6(30)(38)	2,665	2,634
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable		(6,007)	33,885
Accounts receivable		10,793,246	(5,260,266)
Accounts receivable due from related parties		8,955	11,059
Other receivables		1,810,227	686,880
Inventories		2,295,644	(683,016)
Prepayments		(426,517)	(252,856)
Other non-current assets		(54,944)	(126)
Changes in operating liabilities			
Notes payable		(678)	(80,589)
Accounts payable		(591,916)	(1,706,435)
Accounts payable to related parties		8,720	(13,365)
Other payables		(5,856,746)	4,236,101
Other current liabilities		61,058	(217,520)
Accrued pension liabilities		(32,628)	(25,376)
Contract liabilities		2,517,872	15,908,509
Other non-current liabilities		143,653	2,668
Cash inflow generated from operations		35,454,547	66,483,169
Interest received		1,391,948	619,583
Dividends received		52,417	193,627
Interest paid		(612,250)	(367,428)
Income tax paid		(5,386,636)	(5,846,930)
Net cash flows from operating activities		30,900,026	61,082,021

(Continued)

UNIMICRON TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2023	2022
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		$ -	($ 441,480)
Acquisition of financial assets at fair value through other comprehensive income		(73,800)	-
Proceeds from disposal of financial assets at fair value through profit or loss		88,308	2,917
Proceeds from capital reduction of financial assets mandatorily measured at fair value through profit or loss		103,743	3,200
Proceeds from disposal of investments accounted for using equity	6(7)	-	3,439
Acquisition of financial assets at amortized cost		(1,508,893)	(1,585,728)
Acquisition of investments accounted for using equity method		(71,965)	-
Proceeds from capital reduction of investments accounted for using equity method		-	17,788
Acquisition of property, plant and equipment (including investment property)	6(37)	(22,938,009)	(32,072,759)
Proceeds from disposal of property, plant and equipment		183,419	1,047,907
Proceeds from fire claim		1,618,726	-
Acquisition of right-of-use assets		(7,361)	-
Acquisition of intangible assets	6(12)	(337,024)	(389,860)
Increase in restricted assets		(19,699)	(21,099)
(Increase) decrease in refundable deposits		(30,794)	39,757
Consideration paid to non-controlling interest in a simple merger	6(35)	(25,280)	-
Acquisition of subsidiaries	6(36)	1,387,157	-
Net cash flows from disposal of the equity interest in a subsidiary		47,859	-
Increase in prepayment for investment		(5,000)	-
Advance receipts for relocation	9	489,442	-
Net cash flows used in investing activities		(21,099,171)	(33,395,918)
CASH FLOWS FROM FINANCING ACTIVITIES			
Decrease in short-term borrowings	6(38)	(5,311,890)	(2,575,251)
Decrease in short-term notes and bills payable	6(38)	-	(99,900)
Proceeds from issuance of bonds	6(18)(38)	-	3,000,000
Issuance cost of bonds payable	6(38)	-	(3,750)
Proceeds from long-term borrowings	6(38)	5,501,156	5,549,102
Repayments of long-term borrowings	6(38)	(6,399,344)	(6,788,275)
Increase (decrease) in guarantee deposits received		572,461	(1,984)
Payments for lease liabilities	6(38)	(339,957)	(418,338)
Change in non-controlling interests		(40,595)	545,701
Cash dividends paid	6(25)	(12,190,426)	(5,015,885)
Issuance of restricted shares to employees		148,432	977,382
Capital surplus (reversal of capital surplus) - dividends not claimed (received) by shareholders	6(24)	483	(277)
Net cash flows used in financing activities		(18,059,680)	(4,831,475)
Effect of foreign exchange translations		(341,054)	(796,941)
Net (decrease) increase in cash and cash equivalents		(8,599,879)	22,057,687
Cash and cash equivalents at beginning of year	6(1)	61,459,296	39,401,609
Cash and cash equivalents at end of year	6(1)	$ 52,859,417	$ 61,459,296

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

UNIMICRON TECHNOLOGY CORP.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2023 AND 2022
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2023 AMOUNT		%	December 31, 2022 AMOUNT (As amended)		%
	Current assets							
1100	Cash and cash equivalents	6(1)	$	22,866,187	13	$	33,624,460	19
1110	Financial assets at fair value through profit or loss - current	6(2)		42,840	-		17,100	-
1150	Notes receivable, net	6(3)		210	-		210	-
1170	Accounts receivable, net	6(3)		11,426,410	7		22,445,714	13
1180	Accounts receivable - related parties	7		752,430	1		155,117	-
1200	Other receivables	6(4)(8)(10) and 7		552,450	-		5,215,865	3
130X	Inventory	5(2) and 6(5)		6,106,785	4		8,077,751	5
1410	Prepayments	6(6)		1,899,039	1		1,839,359	1
11XX	**Total current assets**			43,646,351	26		71,375,576	41
	Non-current assets							
1510	Financial assets at fair value through profit or loss - non-current	6(2)		7,362,540	4		5,856,301	3
1535	Non-current financial assets at amortised cost	6(1) and 8		86,899	-		90,646	-
1550	Investments accounted for under equity method	5(2), 6(7) and 7		47,184,556	28		29,435,581	17
1600	Property, plant and equipment	6(8), 7 and 8		69,147,665	40		66,631,319	38
1755	Right-of-use assets	6(9)		1,450,747	1		1,027,950	1
1760	Investment property - net	6(11) and 8		1,068,024	1		387,378	-
1780	Intangible assets	6(12)		443,657	-		461,499	-
1840	Deferred income tax assets	6(33)		515,921	-		634,665	-
1900	Other non-current assets	6(10)		214,263	-		172,708	-
15XX	**Total non-current assets**			127,474,272	74		104,698,047	59
1XXX	**Total assets**		$	171,120,623	100	$	176,073,623	100

(Continued)

UNIMICRON TECHNOLOGY CORP.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2023 AND 2022
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	December 31, 2023 AMOUNT	%	December 31, 2022 AMOUNT (As amended)	%
	Current liabilities					
2100	Short-term borrowings	6(13) and 8	$ -	-	$ 2,639,609	2
2110	Short-term notes and bills payable	6(14)	300,000	-	300,000	-
2120	Financial liabilities at fair value through profit or loss - current	6(2)(15)	-	-	11,584	-
2130	Current contract liabilities	6(26)	3,668,064	2	4,574,899	3
2150	Notes payable		917	-	1,595	-
2170	Accounts payable		5,787,392	4	5,747,740	3
2180	Accounts payable - related parties	7	1,055,319	1	2,955,311	2
2200	Other payables	6(16) and 7	13,851,274	8	18,446,658	10
2230	Current income tax liabilities	6(33)	2,018,688	1	4,956,359	3
2320	Long-term liabilities, current portion	6(19) and 8	1,862,500	1	1,731,667	1
2399	Other current liabilities	6(17) and 7	495,445	-	360,271	-
21XX	**Total current liabilities**		29,039,599	17	41,725,693	24
	Non-current liabilities					
2527	Non-current contract liabilities	6(26)	26,939,490	16	25,912,127	15
2530	Bonds payable	6(18)	10,993,472	6	10,990,807	6
2540	Long-term borrowings	6(19) and 8	9,755,000	6	9,345,000	5
2570	Deferred income tax liabilities	6(33)	1,154,966	1	765,328	-
2600	Other non-current liabilities	6(7)(20)(21) and 7	2,577,213	1	1,515,095	1
25XX	**Total non-current liabilities**		51,420,141	30	48,528,357	27
2XXX	**Total liabilities**		80,459,740	47	90,254,050	51
	Equity					
	Share capital	6(23)				
3110	Common stock		15,251,212	9	14,783,653	8
	Capital surplus	6(24)				
3200	Capital surplus		15,185,758	9	9,956,882	6
	Retained earnings	6(25)				
3310	Legal reserve		9,836,847	6	6,861,800	4
3320	Special reserve		637,741	-	332,855	-
3350	Unappropriated retained earnings		51,043,317	30	54,437,070	31
	Other equity interest					
3400	Other equity interest		(1,143,227)	(1)	(637,741)	-
	Treasury stocks	6(23)				
3500	Treasury stocks		(150,765)	-	-	-
355X	**Equity attributable to non-controlling interest before business combination under common control**		-	-	85,054	-
3XXX	**Total equity**		90,660,883	53	85,819,573	49
	Significant contingent liabilities and unrecognized contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	**Total liabilities and equity**		$ 171,120,623	100	$ 176,073,623	100

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

UNIMICRON TECHNOLOGY CORP.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2023 AND 2022
(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)

	Items	Notes	2023 AMOUNT	2023 %	2022 AMOUNT	2022 %
					(As amended)	
4000	Sales revenue	6(26) and 7	$ 70,517,309	100	$ 102,985,918	100
5000	Operating costs	6(5)(31)(32) and 7	(57,152,677)	(81)	(65,006,891)	(63)
5900	Net operating margin		13,364,632	19	37,979,027	37
5910	Unrealized profit from sales	6(7)	(221)	-	(5)	-
5920	Realized profit from sales		5	-	391	-
5950	Net operating margin		13,364,416	19	37,979,413	37
	Operating expenses	6(31)(32) and 7				
6100	Selling expenses		(582,963)	(1)	(914,634)	(1)
6200	General and administrative expenses		(2,381,925)	(3)	(2,914,504)	(3)
6300	Research and development expenses		(3,491,152)	(5)	(4,733,605)	(4)
6000	Total operating expenses		(6,456,040)	(9)	(8,562,743)	(8)
	Net operating income		6,908,376	10	29,416,670	29
6500	Other (losses)/gains - net	6(27) and 7	72,673	-	321	-
6900	Operating profit		6,981,049	10	29,416,991	29
	Non-operating income and expenses					
7100	Interest income	7	484,260	1	306,421	-
7010	Other income	6(28) and 7	3,148,551	4	896,319	1
7020	Other gains and losses	6(29) and 7	2,490,510	4	549,253	-
7050	Finance costs	6(30) and 7	(254,773)	-	(237,099)	-
7070	Share of profit of associates and joint ventures accounted for using equity method, net	6(7)	1,622,443	2	5,853,834	6
7000	Total non-operating income and expenses		7,490,991	11	7,368,728	7
7900	**Profit before income tax**		14,472,040	21	36,785,719	36
7950	Income tax expense	6(33)	(2,503,413)	(4)	(7,168,633)	(7)
8160	Loss attributable to non-controlling interests before business combination under common control		11,425	-	1,419	-
8200	**Profit for the year**		$ 11,980,052	17	$ 29,618,505	29

(Continued)

UNIMICRON TECHNOLOGY CORP.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2023 AND 2022
(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)

	Items	Notes	2023 AMOUNT	2023 %	2022 AMOUNT (As amended)	2022 %
	Other comprehensive income					
	Components of other comprehensive income that will not be reclassified to profit or loss					
8311	Actuarial gains on defined benefit plans	6(21)	$ 21,766	-	$ 127,886	-
8330	Share of other comprehensive income of associates and joint ventures accounted for using equity method		103,165	-	99,131	-
8310	Other comprehensive income that will not be reclassified to profit or loss		124,931	-	227,017	-
	Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361	Exchange differences on translation		(73,444)	-	1,740,746	2
8380	Share of other comprehensive loss of associates and joint ventures accounted for using equity method		(413,851)	(1)	(1,965,523)	(2)
8360	Other comprehensive loss that will be reclassified to profit or loss		(487,295)	(1)	(224,777)	-
8300	**Other comprehensive income for the year**		($ 362,364)	(1)	$ 2,240	-
8400	Comprehensive loss attributable to non-controlling interests before business combination under common control		-	-	(42)	-
8500	**Total comprehensive income for the year**		$ 11,617,688	16	$ 29,620,703	29
	Earnings per share (in dollars)					
9750	Basic earnings per share	6(34)	$ 7.88		$ 20.08	
9850	Diluted earnings per share	6(34)	$ 7.78		$ 19.29	

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

UNIMICRON TECHNOLOGY CORP.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2023 AND 2022
(Expressed in thousands of New Taiwan dollars)

	Notes	Share capital - common stock	Total capital surplus, additional paid-in capital	Retained Earnings: Legal reserve	Retained Earnings: Special reserve	Retained Earnings: Unappropriated retained earnings	Other Equity Interest: Financial statements translation differences of foreign operations	Other Equity Interest: Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Other equity - others	Treasury stocks	Equity attributable to non-controlling interest before business combination under common control	Total equity
Year ended December 31, 2022 (As amended)												
Balance at January 1, 2022		$ 14,752,603	$ 9,396,676	$ 5,537,329	$ 550,543	$ 30,809,266	($ 304,802)	($ 28,053)	$ -	$ -	$ 86,431	$ 60,799,993
Profit (loss) for the year		-	-	-	-	29,618,505	-	-	-	-	(1,419)	29,617,086
Other comprehensive income (loss) for the year		-	-	-	-	139,079	(224,777)	87,896	-	-	42	2,240
Total comprehensive income (loss)		-	-	-	-	29,757,584	(224,777)	87,896	-	-	(1,377)	29,619,326
Appropriations of 2021 earnings	6(25)											
Legal reserve		-	-	1,324,471	-	(1,324,471)	-	-	-	-	-	-
Reversal of special reserve		-	-	-	(217,688)	217,688	-	-	-	-	-	-
Cash dividends		-	-	-	-	(5,015,885)	-	-	-	-	-	(5,015,885)
Changes in ownership interests in subsidiaries	6(24)	-	165,395	-	-	-	-	-	(58,268)	-	-	107,127
Changes in equity of associates and joint ventures accounted for using equity method	6(24)	-	38	-	-	(7,112)	-	5,998	-	-	-	(1,076)
Issuance of restricted shares to employees	6(22)(23)(24)	31,050	394,999	-	-	-	-	-	(141,717)	-	-	284,332
Compensation costs of employee restricted stock	6(22)	-	-	-	-	-	-	-	25,982	-	-	25,982
Reversal of capital surplus - dividends not received by shareholders	6(24)	-	(277)	-	-	-	-	-	-	-	-	(277)
Others	6(24)	-	51	-	-	-	-	-	-	-	-	51
Balance at December 31, 2022		$ 14,783,653	$ 9,956,882	$ 6,861,800	$ 332,855	$ 54,437,070	($ 529,579)	$ 65,841	($ 174,003)	$ -	$ 85,054	$ 85,819,573
Year ended December 31, 2023												
Balance at January 1, 2023		$ 14,783,653	$ 9,956,882	$ 6,861,800	$ 332,855	$ 54,437,070	($ 529,579)	$ 65,841	($ 174,003)	$ -	$ 85,054	$ 85,819,573
Profit (loss) for the year		-	-	-	-	11,980,052	-	-	-	-	(11,425)	11,968,627
Other comprehensive income (loss) for the year		-	-	-	-	45,024	(487,295)	79,907	-	-	-	(362,364)
Total comprehensive income (loss)		-	-	-	-	12,025,076	(487,295)	79,907	-	-	(11,425)	11,606,263
Appropriations of 2022 earnings	6(25)											
Legal reserve		-	-	2,975,047	-	(2,975,047)	-	-	-	-	-	-
Special reserve		-	-	-	304,886	(304,886)	-	-	-	-	-	-
Cash dividends		-	-	-	-	(12,190,426)	-	-	-	-	-	(12,190,426)
Changes in ownership interests in subsidiaries	6(24)	-	113,189	-	-	-	-	-	-	-	-	113,189
Changes in equity of associates and joint ventures accounted for using equity method	6(24)	-	(14,581)	-	-	82,914	-	(82,914)	8,755	-	-	(5,826)
Effect of reclassification of companies accounted for using equity method which was originally recognised in comprehensive income due to the merger		-	-	-	-	55,942	-	(55,942)	-	-	-	-
Capital increase	6(23)(24)	454,379	4,952,727	-	-	-	-	-	-	-	-	5,407,106
Effect of a simple merger with a subsidiary	6(35)	-	-	-	-	(87,326)	-	-	-	-	(4,908)	(92,234)
Retirement of employee restricted shares	6(22)(23)(24)	(230)	230	-	-	-	-	-	-	-	-	-
Issuance of restricted shares to employees	6(22)(23)(24)	13,410	166,702	-	-	-	-	-	(73,594)	-	-	106,518
Compensation costs of employee restricted stock	6(22)	-	-	-	-	-	-	-	105,597	-	-	105,597
Shares of the parent company held by subsidiaries treated as treasury shares	6(23)	-	-	-	-	-	-	-	-	(150,765)	-	(150,765)
Capital surplus - adjusted due to paying dividends to subsidiaries	6(24)	-	10,126	-	-	-	-	-	-	-	-	10,126
Capital surplus - dividends not received by shareholders	6(24)	-	483	-	-	-	-	-	-	-	-	483
Reorganisation of entities		-	-	-	-	-	-	-	-	-	(68,721)	(68,721)
Balance at December 31, 2023		$ 15,251,212	$ 15,185,758	$ 9,836,847	$ 637,741	$ 51,043,317	($ 1,016,874)	$ 6,892	($ 133,245)	($ 150,765)	$ -	$ 90,660,883

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

UNIMICRON TECHNOLOGY CORP.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2023	2022 (As amended)
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 14,472,040	$ 36,785,719
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation (including investment property and right-of-use assets)	6(8)(9)(11)(27)(31)	10,672,270	8,399,550
Amortisation	6(12)(31)	301,613	270,079
Expected impairment (gain) loss	12(2)	(78,140)	80,376
Net (gain) loss on financial assets and liabilities at fair value through profit or loss	6(2)(29)	(1,605,233)	2,589,592
Interest expense	6(30)	252,108	234,465
Interest income		(484,260)	(306,421)
Dividend income	6(28)	(46,510)	(189,318)
Share-based payments	6(22)	105,597	25,982
Cash dividends received from investments accounted for using equity method		63,440	93,217
Share of profit of associates accounted for using equity method	6(7)	(1,622,443)	(5,853,834)
Gain on disposal of property, plant and equipment (including investment property)	6(29)	(7,020)	(606,189)
Gain from lease modifications	6(9)(29)	(210)	-
Realised loss (gain) from inter-affiliate accounts		216	(386)
Amortisation of discount on bonds payable	6(30)(38)	2,665	2,634
Loss on liquidation of investments accounted for using the equity method	6(7)	-	11,236
Gain from fire incident	6(8)(28)	(2,891,646)	-
Gain recognised in bargain purchase transaction	6(29)(36)	(885,407)	-
Impairment loss on property, plant and equipment	6(8)(29)	25,688	-
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable		11,075,052	(5,627,545)
Accounts receivable - related parties		(597,313)	123,780
Other receivables		2,428,938	105,988
Inventories		1,970,966	(1,132,951)
Prepayments		(59,680)	(256,278)
Other non-current assets		(8,911)	(2,071)
Changes in operating liabilities			
Notes payable		(678)	(80,589)
Accounts payable		39,652	(915,429)
Accounts payable - related parties		(1,899,992)	1,242,643
Other payables		(5,776,118)	4,654,805
Other advance receipts		-	(7,765)
Other current liabilities		124,198	(271,428)
Accrued pension liabilities		(8,518)	(16,889)
Contract liabilities		120,528	6,478,528
Cash inflow generated from operations		25,682,892	45,831,501
Interest received		509,539	287,254
Dividends received		46,510	189,318
Interest paid		(253,756)	(232,410)
Income tax paid		(4,932,702)	(3,503,738)
Net cash flows from operating activities		21,052,483	42,571,925

(Continued)

UNIMICRON TECHNOLOGY CORP.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2023	2022 (As amended)
CASH FLOWS FROM INVESTING ACTIVITIES			
Decrease in other receivables		$ 3,653,288	$ 2,460,233
Acquisition of property, plant and equipment	6(37)	(12,794,851)	(23,369,507)
Proceeds from disposal of property, plant and equipment (including investment property)		159,097	992,762
(Decrease) increase in guarantee deposits received		(31,356)	24,665
Acquisition of intangible assets	6(12)	(283,771)	(346,748)
Acquisition of investments accounted for using equity method	7	(10,368,413)	(5,865,721)
Proceeds from capital reduction of financial assets at fair value through profit or loss		103,743	-
Acquisition of financial assets at fair value through profit or loss		(42,074)	(437,815)
Proceeds from fire claim		1,618,726	-
Acquisition of financial assets at amortized cost		-	(21,082)
Decrease in restricted assets		3,747	-
Proceeds from liquidation of investments accounted for using the equity method	6(7)	-	1,765
Increase in prepayments for investments		(5,000)	-
Consideration paid to non-controlling interest in a simple merger	6(35)	(25,280)	-
Net cash flows used in investing activities		(18,012,144)	(26,561,448)
CASH FLOWS FROM FINANCING ACTIVITIES			
Decrease in short-term borrowings	6(38)	(2,639,609)	(3,263,857)
Proceeds from long-term borrowings	6(38)	3,150,000	1,826,292
Repayment of long-term borrowings	6(38)	(2,609,167)	(4,371,331)
Increase in refundable deposits		582,003	3,148
Cash dividends paid	6(25)	(12,190,426)	(5,015,885)
Decrease in short-term notes and bills payable		-	(99,899)
Payments for lease liabilities	6(38)	(202,529)	(253,126)
Proceeds from issuing bonds	6(18)(38)	-	3,000,000
Issuance cost of bonds payable	6(38)	-	(3,750)
Capital surplus (reversal of capital surplus) - dividends not received (received) by shareholders	6(24)	483	(277)
Issuance of restricted shares to employees		110,633	295,286
Net cash flows used in financing activities		(13,798,612)	(7,883,399)
Net (decrease) increase in cash and cash equivalents		(10,758,273)	8,127,078
Cash and cash equivalents at beginning of year	6(1)	33,624,460	25,497,382
Cash and cash equivalents at end of year	6(1)	$ 22,866,187	$ 33,624,460

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

Attachment 5

Unimicron Technology Corp.
Earnings Distribution Sheet
2023

Unit: NT$

Item	Amount
Net profit for 2023	11,980,051,798
Less: accrued legal reserve	-1,207,660,662
Distributable earnings for the current year	10,772,391,136
Add: undistributed earnings for the previous years	38,966,711,587
Add: retained earnings adjustments for 2023 - actuarial gains and losses	45,024,653
Less: long-term investment change adjustments	138,855,588
Less: Adjustments for changes in consolidated subsidiaries	-87,325,422
Less: Appropriated for special reserve	-505,486,487
Distributable earnings	49,330,171,055
Distribution item (Note)	
Shareholder cash dividends	4,575,321,591
Total distribution	Estimated NT$3 per share
	4,575,321,591
Undistributed earnings at the end of the period	44,754,849,464

Note 1: It is the distribution of earnings for the year 2023.

Note 2: The number of shares is calculated based on the 1,525,121,197 common shares outstanding at the time of the board of directors meeting on February 23, 2024, after deducting the cancellation of 14,000 employee restricted stocks, 1,525,107,197 shares. In the event of any change in the number of outstanding shares resulting from the buyback of the Company's common stock, transfer, conversion or cancellation of the treasury shares, the exercise of the employee stock options or the conversion of convertible bonds, issuance or withdrawal of restricted stock awards for employees and other factors such as transactions or statutes, the dividend ratio must be adjusted. It is proposed to fully authorize the board of directors to adjust the dividend ratio and to proceed on the relevant matters.

Note 3: The cash dividends will be calculated according to the distribution ratio per NT$1, and an amount below NT$1 will be rounded off. The total of the amounts less than NT$1 will be allocated and transferred to the employee welfare committee of the Company.

Chairman: Tzyy-Jang Tseng Manager: Timothy Lan & Mike Ma Head of accounting: Denise Hsu

Appendix 1

Unimicron Technology Corp.
Convention Rules for Shareholders' Meetings

Revised by the Shareholders' meeting on June 14, 2006

Article 1: The Company's procedures for shareholders' meetings shall be conducted in accordance with the rules.

Article 2: The attending shareholders or their agents are required to wear an attendance certificate, hand in a registration card for signing-in, and calculate the number of shares. If the Company adopts the voting rights system in writing or electronically, the number of shares to be attended shall be added to the number of shares that are exercised in writing or electronically in accordance with the regulations.

Article 3: If representatives representing over half of the total number of issued shares, the Chairman shall announce the convening of the meeting.

Article 4: The agenda of the shareholders' meeting is set by the Board of Directors, and the meeting is held in accordance with the procedures laid out in the agenda.

Article 4.1: In addition to the proposals set out in the agenda, other proposals or alternatives proposed by the shareholders, or other amendments to the original proposal, should be seconded by other shareholders. The shareholding of the proposing representative and the second party shall reach one percent of the total number of ordinary shares issued.

Article 5: When attending shareholders want to make a speech, the attendance card number and name must be filled in and the Chairman shall fix the order of speech.

Article 6: Shareholders can speak for a maximum of three minutes. However, with the permission of the Chairman, it may be extended once, but only by three minutes. In order to avoid interference with the procedure, if the speech of the shareholders affects other shareholders' speeches or hinders the procedure, the Chairman may stop the speech.

Article 7: For the same proposal, each person may not speak more than twice.

Article 8: The Chairman may stop the speech when the speech is overdue or beyond the scope of the proposal.

Article 9: Others issues aside from the proposal shall not be discussed or voted on. In discussing the proposal, the Chairman must announce the end of the discussion at the appropriate time and, if necessary, announce the suspension of the discussion.

Article 10: For proposals declared to end or stopping a discussion, the Chairman will organize the vote.

Article 11: The voting on the general proposal shall be approved by over half of the voting rights of the attending shareholders. A special resolution concerning a false resolution or important matters shall be handled in accordance with Article 175 or Article 185 of the Company Act. If there is no objection to the vote by the Chairman, it shall be deemed as passed, and its validity shall be the same as the vote.

Article 12: During the meeting, the Chairman has to decide on the time to announce the rest.

Article 13: In the event of an air raid alert during the meeting, the meeting will be suspended and the meeting will be resumed one hour after the alarm is lifted.

Article 14: Matters not covered by these rules shall be handled in accordance with the provisions of the Company Act and the Articles of Incorporation of the Company.

Article 15: These rules are implemented after the approval of the shareholders' meeting, and the same applies when the amendments are made.

Appendix 2

Unimicron Technology Corp.
Articles of Incorporation

Revised by the Shareholders' meeting on August 12, 2021

Chapter One General

Article 1: The Company is incorporated with the provisions of the Company Act.

Article 2: The Company's name is 欣興電子股份有限公司, and the Company's English name is Unimicron Technology Corp.

Article 3: Business scope of the Company as follows:

1. A101020 Crop cultivation industry.
2. A101030 Special crop cultivation.
3. A101040 Edible mushroom cultivation.
4. A102050 Crop cultivation services.
5. CC01080 Electronic component manufacturing.
6. CB01010 Mechanical equipment manufacturing.
7. CE01010 General instrument manufacturing.
8. CQ01010 Mold manufacturing.
9. CC01110 Computers and their peripheral equipment manufacturing.
10. CC01990 Other electrical and electronic machinery manufacturing.
11. CA04010 Surface treatment.
12. F101130 Vegetable and fruit wholesale.
13. F119010 Electronic materials wholesale.
14. F201010 Agricultural products retail.
15. F219010 Electronic materials retail.
16. F213010 Electrical appliance retail.
17. F401010 International trade.
18. G202010 Parking lot operation.
19. I501010 Product design.
20. F601010 Intellectual property rights.
21. I199990 Other consulting services.
22. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
23. CF01011 Medical materials and equipment manufacturing.
24. F108031 Wholesale of medical devices.
25. F208031 Retail sale of medical equipments.
26. CZ99990 Other industrial products manufacturing not elsewhere classified.

Article 4: The Company shall handle mutual guarantee business with related companies or peers for business needs.

Article 4.1: The Company needs to transfer investment to the business, and the total amount of investment transferred is not subject to the limit of 40% transfer of the relevant investment in Article 13 of the Company Act.

Article 5: The Company has a head office in Taoyuan City. If necessary, it can set up branches in other appropriate locations at home and abroad. The abolition or change of its establishment shall be handled in accordance with the resolution of the Board of Directors.

Article 6: The Company’s announcement method is handled in accordance with Article 28 of the Company Act.

Chapter Two Shares

Article 7: The company's capital is rated at NT$20 billion, divided into 2 billion shares, and the face value of each share is NT$10. Among them, the unissued shares are authorized to be issued by the Board of Directors. The issue price per share is determined by the Board of Directors in accordance with the Company Act or securities related laws and regulations.
Within the total capital of the preceding paragraph, within the scope of NT$1 billion , the warrants will be issued for a total of 100 million shares, and the face value of each share will be NT$10. The Board of Directors is authorized to issue the shares in steps according to business needs.

Article 7.1: When the Company issues employee stock option certificates whose warrant price is lower than the closing price of the shares of the Company, it shall have the attendance of more than half of the shareholders representing over half of the issued shares, and the consent of more than two-thirds of the voting rights of the attending shareholders. The declaration shall be filed within one year from the date of the resolution of the shareholders' meeting.
The Company transfers the shares bought back by the Company to the employees at a price lower than the actual buy-back average price, it shall have the attendance of more than half of the shareholders representing over half of the issued shares at the latest shareholders’ meeting, and the consent of more than two-thirds of the voting rights of the attending shareholders. The declaration shall be filed within one year from the date of the resolution of the shareholders' meeting.

Article 7.2: The Company's purchasing of treasury shares, issuing new shares with restricted employee rights, issuing new shares and employee stock option certificates, transferring, issuing, acquiring shares or the objects to be distributed include the employees controlled or at subsidiary companies that meet certain conditions.

Article 8: The shares of the Company are inscribed, signed, or sealed by the directors representing the Company, and issued after being legally audited or without an entity.
When the Company issues new shares, its shares will be delivered in the form of a book transfer for the total number of shares issued, and will be handed over to the Taiwan Securities Central Depository Company for custody. It is the same case for the issuance of other securities.

Article 9: The shares of the Company are inscribed. The shareholder shall apply his or her own name. If he or she is a legal representative, the name of the person or representative shall be reported to the Company, recorded on the stock and in the shareholder's book, but in the case of no entity issue, it shall be recorded only in the shareholder's book.

Article 10: If a shareholder wishes to transfer his/her shares, he/she shall fill in an application for transfer, signed by the transferor and the transferee, and sent to the Company before the transfer, and the right before the transfer still belongs to the original shareholder.

Article 11: If the shareholder has transfer or loss and damage matters, it shall be handled in accordance with the Company Act and relevant laws and regulations.

Article 12: Shareholders should send their seals to the Company for future reference. Later, when shareholders receive dividends from the Company or exercise their shareholder rights in writing, they shall rely on the seals kept by the Company, except as otherwise provided in the statute or the Articles of Incorporation of the Company.

Article 13: If the seal of the shareholder's seal is lost or destroyed, the shareholder shall apply to the Company for a change of seal.

Article 14: Changes in the register of shareholders due to the share transfer shall be suspended within 60 days prior to the convening of the regular shareholders' meeting, within 30 days before the convening of the temporary shareholders' meeting, or within five days before the base date of the company's decision to distribute dividends or other benefits.

Chapter Three Shareholders' meeting

Article 15: The shareholders' meeting of the Company has two kinds: regular meetings and temporary meetings. The regular meeting is held once a year. Within six months after the end of each fiscal year, the Board of Directors shall notify the shareholders to convene in accordance with the provisions of the Company Act. The temporary meeting will be convened according to law when necessary.

Article 16: The convening of the regular shareholders' meeting shall be made 30 days before the meeting; temporary shareholders' meeting, 15 days before the meeting. The date, venue and proposed matters shall be notified to the shareholders 15 days before the meeting. If the shareholders are unable to attend the shareholders' meeting for any reason, they shall, in accordance with Article 177 of the Company Act and related laws and regulations, issue a power of attorney to specify the scope of authorization, sign or seal so as to entrust the agent to attend. The notice of convening the shareholders' meeting may be announced in accordance with the law.

Article 17: Shareholders of the Company have one vote per share, but in accordance with the Article 179 and Article 17.1.2 of the Company Act, that directors' voting rights are limited due to pledge is not limited by this.

Article 18: The resolutions of the shareholders' meeting may be exercised in writing or electronically. Except as otherwise provided in the statutes and the Articles of Incorporation of the Company, shareholders who represent more than half of the total number of shares in issue shall be present, and more than half of the shareholders' voting rights shall agree.

Article 19: The Chairman of shareholders' meeting shall be the Chairman of the Board of Directors. When the Chairman of the Board of Directors is absent, the Chairman designates a director. If no director is designated, the director shall act as one and the other.

Article 20: The resolutions of the shareholders' meeting are as follows:

(I) Change the Articles of Incorporation.

(II) Elect and appoint directors.

(III) The various forms prepared by the Board of Directors.

(IV) Distribute earnings and dividends.

(V) Increase or decrease in total capital.

(VI) Other important items.

Article 20.1: The distribution of the proceedings of the shareholders' meeting of the Company, and the distribution of the financial statements recognized by the shareholders' meeting and the resolutions of the earnings distribution or loss adjustments may be made by way of public announcement.

Chapter Four Directors

Article 21: The Company has nine to eleven directors, organizes the Board of Directors, and adopts the nomination system for candidates. Directors are elected by the shareholders' meeting for a three-year term. For re-election, more than two-thirds of the directors have to attend; more than half of the present directors agree to elect one Chairman of the Board of Directors, with the same term as the directors.

Article 21.1: Among the above-mentioned directors of the Company, the number of independent directors shall not be less than three and shall not be less than one-fifth of the number of directors. The professional qualifications, shareholdings, part-time restrictions, nomination and selection methods and other matters of independent directors shall be handled in accordance with the relevant laws and regulations.

Article 21.2: The Company sets up the salary and remuneration committee. The composition, number of persons, term, powers, rules of procedure and resources that the Company should provide in exercising its functions are set by the organization rules of the salary and remuneration committee.

Article 21.3: The Company sets up an audit committee, which consists of all independent directors, and the audit committee and other matters are set up in accordance with the organization rules of the audit committee.

Article 22: The Chairman of the board represents the company externally and comprehensively handles all important matters of the company. When the Chairman of the Board of Directors is absent, the Chairman designates a director. If no director is designated, the director shall act as one and the other.

Article 23: The Board of Directors shall notify the directors of the matters seven days before the meeting. But when there is an emergency, the meeting can be called at any time. The Board of Directors may notify the directors in writing, by email or by fax.

Article 24: The resolution of the Company on the following major events shall be subject to the approval of more than two-thirds (including) of all directors and the attendance of more than half of the directors (including):

(I) The conclusion, change or termination of a contract for the leasing of all business, entrusting operations or co-operation with others.

(II) Propose all or a major part of the business or property matters.

(III) Proposal that the transfer of all business or property of others has a significant impact on the operation of the Company.

(IV) Raise corporate bonds.

(V) Issue new shares.

(VI) Apply for reorganization of the Company.

(VII) Elect Chairman.

Except as otherwise provided in the statutes and the Articles of Incorporation of the Company, the resolutions of the directors shall be attended by more than half of the directors, with the consent of more than half of the directors. When a director is unable to attend the Board of Directors for any reason, he/she may, in accordance with the provisions of Article 205 of the Company Act, issue a power of attorney to entrust other directors to attend, but only one agent.

The Board of Directors is able to attend by video conference and the directors attending the meeting by video are deemed to be present in person.

Article 25: The powers of the Board of Directors are as follows:

(I) Preparation of the business policy and review and implementation overview of the business plan.

(II) Prepare a budget and final accounts.

(III) Proposal a capital increase and decrease.

(IV) Consideration of earnings distribution or loss.

(V) Approval of important external contracts.

(VI) Proposed amendment to the Articles of Incorporation.

(VII) Proposed validation of company organization rules and important charters.

(VIII) Agreement on the establishment, reorganization, or dissolution of branches.

(IX) The appointment and dismissal of important personnel of the Company.

(X) The convening of the shareholders' meeting.

(XI) Proposal for the acquisition and disposal of important assets of the Company.

(XII) The company's external endorsement guarantee and external investment case review.

(XIII) Other duties in accordance with the provisions of the law and the shareholders' meeting.

Article 26: (Cancel)

Article 27: The Company may, for the term of office of the directors, purchase liability insurance for the scope of its business operations and shall be liable for damages according to law.
For the remuneration of all directors, the Board of Directors is authorized to pay, regardless of the operating profit and loss, according to its participation in the operation of the company and its contribution value, and to the discretion of the industry. For independent directors, there may be a reasonable remuneration different from that of the general director.

Chapter Five Manager

Article 28: The Company may have appoint one or more Chief Executive Officer, Executive President(s), President(s) or other managers to meet operational or management needs. The appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act and relevant laws and regulations, and their powers are made by board resolution, and directors can authorize the Chairman to decide.

Article 29: For the Company's measures of personnel and salaries, bonuses and dividends of employees at all levels, after the approval of the Board of Directors, the execution shall be assigned by the CEO and submitted to the Chairman of the Board of Directors for approval.

Chapter Six Accounting

Article 30: The Company uses December 31 as the annual settlement date. At the end of each fiscal year, the Board of Directors shall produce the following forms, and after the audit committee auditing, they shall be submitted to the shareholders' regular meeting for ratification.

(I) Operating report.

(II) Financial statements.

(III) Proposal on earnings distribution and loss adjustment.

Article 30.1: If the Company is profitable in the year, it should accrue 6%-16%profits for the employee's remuneration, and no more than 0.9% for the director's compensation, but if the Company still has accumulated a loss, the amount of compensation should be retained in advance.

The ratio of employees' compensation and directors' compensation in the preceding paragraph shall be decided by the Board of Directors according to law and reported to the shareholders' meeting.

Among them, the employee's remuneration is issued to the control or of a subsidiary company that meets certain conditions.

Article 31: If the Company's annual accounts have earnings, they will be distributed in the following order.

(I) Pay taxes.

(II) Make up for accumulated losses.

(III) Accrue 10% as legal reserve, except when the legal reserve reaches the total capital of the company.

(IV) Accrue or reverse the special reserve in accordance with decrees or the competent authority.

(V) The rest will be added to the undistributed earnings of the previous year. The Board of Directors will draw up the earnings distribution proposal according to Item 2 of the Article about dividend policy and submit it to the shareholders' meeting for resolution.

The Company's policy of distributing dividends shall be based on the current and future investment environment, capital requirements, domestic and international competition and capital budget, etc., taking into account the interests of shareholders, balancing dividends and long-term financial planning of the Company. Each year, the distribution proposal shall be made by the Board of Directors and be reported to the shareholders' meeting. Given that the Company is in the high-tech electronics industry, and has expansion plans and capital requirements in the future. The annual cash dividends will be at least 10% of the total dividends. The ratio of dividends to distributable earnings should be 0 to 90%.

When the Company's annual final accounts have no losses, the legal reserve and all or one part of the following capital reserves may be issued to new shares or cash in proportion to the original shares of the shareholders:

(I) Exceeding amount of issuing shares by surpassing the face value.

(II) Income from received gifts.

For the legal reserve issued to new shares or cash in the preceding paragraph, the limit is the part of the legal reverse that exceeds 25% of the Company's paid-up capital.

Chapter Seven Supplementary Provisions

Article 32: The Articles of Incorporation shall not be changed without a resolution of the shareholders' meeting.

Article 33: If there are any unfinished matters in the Articles of Incorporation, it shall be handled in accordance with the provisions of the Company Act and relevant laws and regulations.

Article 34: The Articles of Incorporation were concluded by the promoters' meeting with the consent of all the promoters on December 29, 1989. The first amendment was made on January 17, 1990; the second, June 22, 1991; the third, June 6, 1992; the fourth, May 25, 1993; the fifth, October 15, 1994; the sixth, May 12, 1995; the seventh, June 15, 1995; the eighth, April 22, 1996; the ninth, June 27, 1997; the tenth, April 7, 1998; the eleventh, May 27, 1999; the twelfth, June 16, 2000; the thirteenth, May 30, 2001; the fourteenth, June 28, 2001; the fifteenth, June 21, 2002; the sixteenth, June 18, 2003; the seventeenth, June 1, 2004; the eighteenth, June 13, 2005; the nineteenth, June 14, 2006; the 20th, June 15, 2007; the 21st, June 13, 2008; the 22nd, June 10, 2009; the 23rd, June 18, 2010; the 24th, June 21, 2012; the 25th, June 20, 2013; the 26th, June 21, 2016; the 27th, June 21, 2017; the 28th, June 21, 2019, and the twenty-ninth amendment was made on June 19, 2020.

Appendix 3

Impact of Stock Dividend Distribution on Operating Results, EPS, and Shareholders' Return on Investment: Not applicable.

Appendix 4

Unimicron Directors' Shareholdings:

1. The minimum number of shares that all directors of the Company should hold as follows:
   The number of ordinary shares issued by the Company is 1,525,107,197.
   All directors shall hold a minimum of 36,602,572 shares.
2. The number of shares held by all directors of the Company as of the date of the suspension of share transfer at shareholder's meeting (April 2, 2024) as follows:

Position	Name	Number of shares held	Proportion (%)
Chairman	United Microelectronics Co. Representative: Tzyy-Jang Tseng	198,878,046	13. 04
Director	United Microelectronics Co. Representative: SC Chien	198,878,046	13. 04
Director	United Microelectronics Co. Representative: Chi-Tung Liu	198,878,046	13. 04
Director	Hsun Chieh Corp. Ltd. Representative: Timothy Lan	4,567,119	0.30
Director	Yann Yuan Investment Co., Ltd. Representative: Mike Ma	23,000,000	1.51
Director	Ting-Yu Lin	0	0
Independent Director	Grace Li	0	0
Independent Director	Lai-Juh Chen	0	0
Independent Director	Terry Wang	0	0
Number of shares held by all directors and their proportion		226,445,165	14.85