

TRIPOD TECHNOLOGY CORPORATION

2021 Shareholders' Meeting Handbook

Time: June, 16th, 2021

Location: Meeting room, Pingzhen Industrial
Park Service Center, No.261, Nanfeng Rd.,
Pingzhen District, Taoyuan City

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Tripod Technology Corporation

2021 Meeting Procedures of Shareholders' Meeting

1. Call the Meeting to Order
2. Chairperson's Address
3. Report Items
4. Proposed Resolutions
5. Discussion Items
6. Election Items
7. Other Items
8. Extempore Motion
9. Adjournment

Tripod Technology Corporation

2021 Shareholders' Meeting Agenda

1. Call the Meeting to Order (Report Number of Shares Represented by Shareholders Attending the Meeting)
2. Chairperson's Address
3. Report Items:
 - 3.1 2020 Business Report
 - 3.2 Audit Committee's Review Report on 2020 Financial Statements
 - 3.3 Endorsement, Guaranty and Loan
 - 3.4 Report on Distribution of 2020 Employee and Board Director Compensation
 - 3.5 Amend the Company's Rules of Procedures for Board of Directors Meetings
4. Proposed Resolutions
 - 4.1 Proposal for Review Report on 2020 Financial Statements
 - 4.2 Proposal for 2020 Earning Distribution
5. Discussion Items
 - 5.1 Proposal to Amend the Company's Rules of Procedures of Shareholders' Meetings
 - 5.2 Proposal to Amend the Company's Articles of Association
6. Election Items: Proposal for Election of the Company's Board Directors
7. Other Items: Proposal for Release of Non-Competition Restriction on New Directors
8. Extempore Motion
9. Adjournment

Report Items:

1. 2020 Business Report

Please refer to the description of Attachment 9.1 (P.11-16)

2. Audit Committee's Review Report on 2020 Financial Statements

2.1 The Company's 2020 financial statements were audited by Chung-Chen Chen and Chao-Mei Chen, accountants of Deloitte Touche Tohmatsu Limited. Reports including the statements, business report and statement of surplus distribution were reviewed by the audit committee, which already provided a review report.

2.2 For the opinions of audit's report, please refer to the description of Attachment 9.2 (P.17-23).

2.3 For the audit committee's review report, please refer to the description of Attachment 9.3 (P.54).

3. Endorsement, Guaranty and Loan

3.1 Endorsement and Guaranty Items:

Unit: NT\$ Thousands

Endorsement and Guaranty Company	Endorsed and Guaranteed Company		2020 Term-End Endorsement and Guaranty Sum	Ratio of Accumulated Endorsement and Guaranty Sum to Financial Statement Net Value%
	Company Name	Relationship		
Tripod (WUXI) Electronic Co., Ltd.	Tripod (WUXI) Electronic Co., Ltd.	Self	- (Note 1)	-
Tripod (Hubei) Electronic Co., Ltd.	Tripod (Hubei) Electronic Co., Ltd.	Self	- (Note 2)	-

Note 1: The customs duty guaranty sum for Tripod (WUXI) Electronic Co., Ltd. was 25,000,000 Chinese Yuan.

Note 2: The customs duty guaranty sum for Tripod (Hubei) Electronic Co., Ltd. was 30,000,000 Chinese Yuan.

3.2 Loan Items:

Unit: NT\$ Thousands

Company Offering Loan	Company Receiving Loan	2020 Term-End Loan Sum (Note)	Reason for Short-Term Accommodation of Funds	Relationship
J&J Holding Co., Ltd.	Tripod Overseas Co., Ltd.	449,600	Accommodation of funds for working capital turnover	100%-owned subsidiary of J & J Holding Co., Ltd.
Tripod Overseas Co., Ltd.	Tripod (WUXI) Electronic Co., Ltd.	-	Accommodation of funds for working capital turnover	100%-owned subsidiary of Tripod International Holding Pte. Ltd., subsidiary of Tripod Overseas Co., Ltd.
Tripod Overseas Co., Ltd.	Tripod (Hubei) Electronic Co., Ltd.	4,636,500	Accommodation of funds for working capital turnover	100%-owned subsidiary of Tripod Worldwide Holding Pte. Ltd., subsidiary of Tripod Overseas Co., Ltd.

Tripod (WUXI) Electronic Co., Ltd.	Tripod (Hubei) Electronic Co., Ltd.	1,118,923	Accommodation of funds for working capital turnover	100%-owned subsidiary of Tripod Worldwide Holding Pte. Ltd., subsidiary of Tripod (WUXI) Electronic Co., Ltd.
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Note: The term-end loan sum is listed in NT Dollars. For those in foreign dollars, the end of term sum is exchanged into NT Dollars at the rate of US\$28.1 and 4.30355 Chinese Yuan at the date of balance sheet.

4. Report on Distribution of 2020 Employee and Board Directors Compensation

According to Article 32 of the Articles of Association, the Company allotted NT\$42,000,000 for board director compensation and NT\$714,175,356 for employee compensation for the year 2020. This was passed by the board of directors meeting on February 25th, 2021. The aforementioned compensation was all distributed in cash.

5. Amend the Company's Rules of Procedures for Board of Directors Meetings

5.1 Amend the Company's Rules of Procedures for Board of Directors Meetings according to the articles of the Company Act

5.2 For amended Rules of Procedures of Board of Directors Meetings, please refer to Attachment 9.4 (P.55-60).

Proposed Resolutions

Report No.1

Proposed by Board of Directors

Cause of Action: Proposal for Review Report of 2020 Financial Reports to Be Ratified

Description:

- 1.1 The Company's 2020 unconsolidated and consolidated financial reports were passed by the board of directors while audited by Chung-Chen Chen and Chao-Mei Chen, accountants of Deloitte Touche Tohmatsu Limited.
- 1.2 The aforementioned financial and business reports were audited by the Audit Committee.
- 1.3 For above-mentioned reports, please refer to Attachment 9.1 (P.11-16) and Attachment 9.2 (P.17-53).
- 1.4 Please ratify.

Resolution:

Report No.2

Proposed by Board of Directors

Cause of Action: Proposal for 2020 Distribution of Surplus to Be Ratified

Description:

- 2.1 The Company's 2020 surplus distribution was discussed and approved by the board of directors on May 6th, 2021.
- 2.2 It is resolved the Company will distribute surplus of NT\$3,863,203,350 (NT\$7.35 per share) cash dividend to shareholders. The cash dividend would be distributed in integer of NT Dollars (round down to an integer) according to the distribution percentage, with fractions of NT Dollars accounted for as other income of the Company. For 2020 Statement of Surplus Distribution, please refer to Attachment 9.5 (P.61).
- 2.3 After the shareholders' meeting resolved the cash dividend distribution, the chairperson would be authorized to set the ex-dividend date, issue date and other relevant issues while an announcement would be made according to the regulations.

Resolution:

Discussion Items

Report No.1

Proposed by Board of Directors

Cause of Action: Amend the Company's Rules of Procedures of Shareholders' Meetings

Description:

1.1 According to the examples of "Rules of Procedures of Shareholders' Meetings for Company Limited by Shares" set forth in Article 5 of the current "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" and to comply with the newly-amended Company Act while complete the content of related rules, the Company proposed to stipulate again its Rules and Procedures of Shareholders' Meetings and abolish the original Rules and Procedures of Shareholders' Meetings.

1.2 For amended content of the Rules and Procedures of Shareholders' Meetings, please refer to Attachment 9.6 (P.62-68).

Resolution:

Report No.2

Proposed by Board of Directors

Cause of Action: Amend the Company's Articles of Association

Description:

2.1 The word description of the Company's business items would be turned into codes, the Company changes and adds new business items amid business requirements while considering corporate business practice demand and operational flexibility. Therefore, the Company proposes to amend its Articles of Association.

2.2 For the comparison table of the amended articles, please refer to Attachment 9.7 (P.69-70).

Resolution:

Election Items

Cause of Action: The Re-election of the Company's Board Directors Proposed by Board of Directors

Description:

1. The term of office of the Company's existing board directors and supervisors expires; with Article 19 of the Company's Articles of Association and related provisions of the Company Act, the posts are proposed to be re-elected at the shareholders' meeting this year.
2. According to the Company's Articles of Association, the number of board directors for this term is proposed to be nine (including three independent directors), with a three-year term starting from June 16th, 2021 to June 15th, 2024. All the independent directors will form an Audit Committee.
3. According to Article 20 of the Company's Articles of Association, the Company's 2021 shareholders' meeting director election uses the candidate nomination system. The candidate name list would be reviewed by the board of directors for their qualifications. Those qualified will be included into the list while elected at the shareholders' meeting.

The summary of director candidates is as follows:

Type	Candidate Name	Educational Background	Work Experience	Current Post
Director	Jing-Chun Wang	BA, Tamsui Institute of Business Administration	Texas Instruments (TI)/ Chairperson, Tripod Technology Corporation	Chairperson, Tripod Technology Corporation
Director	Jing-Xiu Hu	BA, Tatung Institute of Technology	Texas Instruments (TI)/ Vice chairperson, Tripod Technology Corporation	Vice chairperson, Tripod Technology Corporation
Director	Chao-Kuei Hsu	Department of Electrical Engineering, National Taiwan University	Chairperson, MDS Multimedia Corp.	Chairman, MDS Multimedia Corp./ Chairperson, Ray Ing Co.
Director	Yun Jie Investment Ltd.			
	Legal Person Representative: Zheng-Ting Wang	Electrical Engineering department, National Central University	Chairman, Trison Technology Corp.	Director, Yun Jie Investment Ltd. Chairperson, Tripod Nano Technology Corporation
Director	Yun An Investment Ltd.			
	Legal Representative: Zheng-Ming Wang	BA, Civil Engineering, National Taiwan University MAB, Accountant MA, University of Illinois	CPA, US Financial Consultant, Chien Yeh & Associates IT Industry Research Department, Lehman Brothers Securities Ltd.	Director, Yun An Investment Ltd. IR, Tripod Technology Corporation
Director	Chao Sheng Investment Co., Ltd.			
	Legal Representative: Chao-Wei Hu	MBA, San Francisco State University	Modules Technology Inc.	Chairperson, Chao Sheng Investment Co., Ltd. Marketing sales, Tripod Technology Corporation
Independent Director	Yong-Cheng Wu	BA, Department of Electrical Engineering, National Taiwan University / MA, Department of Electrical Engineering, National Taiwan University	Vice president, VIA Embedded, VIA Technologies	Compensation Committee Member, HTC Corporation

Type	Candidate Name	Educational Background	Work Experience	Current Post
Independent Director	Xing-Zheng Dai	BA, Department of Accountancy and Graduate Institute of Finance, National Cheng Kung University/ MA, Finance, National Taiwan University	CPA, Ernst & Young Taiwan/ Director, Taiwan Provincial CPA Association/ Director, The National Federation of CPA Associations of the ROC. Director, Institute of Internal Auditors	Independent Director, Hotel Ro Independent Director, KGI Securities/ Independent Director, China Development Financial
Independent Director	Wei-Bin Tang	BA, Accounting, National Taiwan University MA, Accounting, National Taiwan University	KSP Certified Public Accountants Limited	KSP Certified Public Accountants Limited

Election Result:

Other Items:

Cause of Action: Release of Non-Competition Restriction on New Directors
Proposed by Board of Directors

Description:

1. According to Section 1, Article 209 of the Company Act: Directors should explain the major content of their actions to the shareholders' meeting for those under the corporate business scope for themselves or others.
2. For the nominated directors investing in or running companies having the same or similar business scope as the Company and serving as directors or managers at the companies while under the condition that the Company's interests are not influenced, the Company proposes to release the non-competition restriction at the shareholders' meeting after they are elected. The details are as follows:

Title	Name	Status of Release of Non-Competition Restriction for New Directors
Director	Jing-Chun Wang	1. CEO, Tripod Technology Corporation 2. Director, J&J Holding Co., Ltd. 3. Director, Tripod Overseas Co., Ltd. 4. Director, Able International Limited 5. Director, Tripod International Holding Pte. Ltd. 6. Director, Tripod Global Pte. Ltd. 7. Director, Tripod Worldwide Holding Pte. Ltd. 8. Managing director, Tripod (Xiantao) Housing Co., Ltd.
Director	Jing-Xiu Hu	1. Vice chairperson, Tripod Technology Corporation 2. Supervisor, Tripod (WUXI) Electronic Co., Ltd. 3. Supervisor, Tripod (Xiantao) Housing Co., Ltd.
Director	Yun Jie Investment Ltd. Legal Representative: Zheng-Ding Wang	1. Chairperson, Trison Technology Corporation 2. Chairperson, Tripod Nano Technology Corporation
Director	Yun An Investment Ltd. Zheng-Ming Wang	1. Director Tripod International Holding Pte. Ltd. 2. Director, Tripod Global Pte. Ltd. 3. Director, Tripod Worldwide Holding Pte. Ltd.

Resolution:

Extempore Motion

Adjournment

Attachment 9.1

Tripod Technology Corporation Business Report

9.1 2020 Business Report

a. Business Plan Execution Result

Item (NT\$ Thousands)	2020	2019	Y/Y
Consolidated Operational Revenues	55,547,908	54,450,944	2.01%
Consolidated Operational Profits	11,150,422	11,265,984	-1.03%
Consolidated Pre-Tax Profits	7,756,790	7,798,291	-0.53%
Consolidated Net Profits	6,125,394	6,037,320	1.46%

b. Budget Execution Status

The Company mainly sells PCBs (Printed Circuit Boards), with major production locations at Pingzhen (Taoyuan), Wuxi (Jiangsu) and Xiantao (Hubei). The expected sales volume in 2020 was 102,000 thousand square feet. The actual consolidated sales volume was 90,981 thousand square feet in 2020.

c. Consolidated Financial Income/Expenditures and Profitability Analysis

Analysis Item		2020	2019
Financial Structure	Debt to Total Asset Ratio (%)	52.07	52.30
	Long Term Funds to Fixed Assets Ratio (%)	205.61	220.30
Solvency	Current Ratio (%)	146.58	151.88
	Quick Ratio (%)	121.75	129.30
	Interest Coverage Ratio	74.36	32.04
Profitability	Return on Asset (ROA) Ratio (%)	8.45	8.71
	Return on Equity (ROE) Ratio (%)	17.44	18.13
	Pre-Tax Profits to Capital Stock Ratio (%)	147.57	148.36
	Profit Margin (%)	11.02	11.08
	Earnings per Share (EPS) (NTD)	11.65	11.49

d. R&D Status

TrendForce offers 10 technology trends for the 2021 industrial developments:

- (1). DRAM will officially migrate to the EUV generation while the NAND Flash150 stacking technology will upgrade.
- (2). Global operators will speed up 5G base station establishment; Japan and South Korea have followed 6G with attention.

- (3). IoT (Internet of Things) will upgrade to AIoT (Artificial Intelligence+IoT) and march toward automation with AI enabling devices.
- (4). AR (Augmented Reality) glasses will combine with smart phones to bring about terminal cross-field integration.
- (5). Keeping close tabs on self-driving, DMS (Driver Monitoring System) demand will surge.
- (6). Folding device concept will upgrade again, product size will become larger while application domains will become wider.
- (7). White OLED (Organic Light-Emitting Diode) technology will meet strong opponents; Mini LED, QLED (Quantum Dots Light Emitting Diode Display) will join the war.
- (8). First AM (Active Matrix) Micro LED TV will hit the market in 2021.
- (9). Advanced packaging technology will migrate to HPC (High Performance Computing) and AiP (Antenna-in-Package) fields with full force.
- (10). Chip makers will speed up expanding strategies and are ready for the AIoT market opportunities.

With the industrial developments, the development focuses of PCB will march toward the following trends:

- (1). With the developments of 5G and 6G trends, the high-frequency antenna and high-frequency, high-speed transmission wire design improve the requirements of PCB SI (Signal Integrity), PI (Power Integrity), EMI (Electromagnetic Interference) and RF (Radio Frequency) characteristics, including considerations such as Dielectric Constant (Dk), Loss Tangent (Df) and Passive Intermodulation (PIM) adoption, antenna pattern, signal circuit forming ability, characteristic impedance value control, signal loss and S-Parameter.
- (2). The functions of smart electronic mobile devices are stronger while integrative degree is higher. Appearance design wise, a design balance will be reached between light, slim, small and material level. The design of high-density interconnectivity will move toward an ultimate perfection. In addition, higher requirements will be made for the registration accuracy, smoothness of the board as well as the coplanarity of pad whereas stricter requirements will be made for material characteristics.
- (3). High-density and multi-layer boards for high-end HPC, server, switch router, data center, storage and back panel will feature more and more layers with stricter requirements for board thickness and registration accuracy. Also, with considerations of high speed and SI, the use of board materials, backdrill requirements, HDI (High Density Interconnect) design matching, circuit forming ability of thick copper and reliance will all be the challenges.

- (4). New energy electric vehicle brings demand for heat dissipation and high-current carrying capacity, bringing about application and development of thick copper, heat-dissipation material and related heat-dissipation technologies. Under the requirements of product functions and operational efficiency, the heat-dissipation and PI (Power Integrity) are among the major concerns.
- (5). High-frequency and high-speed related controlling ability for materials and antenna pattern among base station, radar and various sensing products will be the challenges and the key to victory or defeat. As a millimeter miss is as good as a thousand miles.
- (6). With the products of 5G and 6G, minitype, multi-function and high-density integration will be the development trends of electronic products. This will push PCB requirements to migrate toward multi-layer high-density, high integration, encapsulation and refinement. Therefore, HDI 、HLC (High Layer Count), Flexible, Rigid-flex, Semi-flex, Cavity, Thermal, Embedded, RF and IC substrate (BGA- Ball Grid Array; CSP- Chip Scale Package) will be the major trends of PCB developments.

Faced with the trends, the Company adopts the following strategies to fully invest in product development, manufacturing process yield rate improvement and stability, new-manufacturing process technologies and equipment material evaluation introduction as well as cooperation in development with academic fields:

- (1). Use R&D center to strengthen technical development and product incubation
- (2). Implement smart factory, promoting Industry 4.0 in new factory implementation and existing factory renovation, realizing lean production while using equipment and information automation to improve yield rate and reduce manpower costs
- (3). Continue to participate in industrial strategic alliance for technical developments and improvements to boost quality
- (4). Actively increase the coverage rate of using environmental-protection materials, preserving energy and reducing emission to love the Earth together
- (5). Regularly research into industrial trends and customer needs to launch R&D in advance to meet the swift changes of the industry

9.2 Business Plan Summary of this Year

a. Business Policy

- (1). The industry is recovering gradually and emerging application products continue to roll out whereas the supply chain demand slowly bounces back. However, the global economic status is changeable; therefore, we should carefully respond to the developments of

industrial economic status while strictly control new product development risks and materials as well as exchange rate price fluctuations.

- (2). Focus on PCB manufacturing, continuing diverse end-user product application developments to reach capacity risk diversification and collaborating with customers to launch risk shift, improving differentiation value while establishing long-term customer mutual-trust relationship core competitiveness
- (3). Continue to perform product and manufacturing process market exploration and technical ability improvements while working with customers to expand material and product application fields to create value differentiation against competitors
- (4). Continue to strengthen manpower recruitment and educational training plans to realize talent cultivation and strengthen professional organizational and management abilities, effectively control direct staff turnover rate to boost production yield rate while improving production efficiency, product quality and reliability
- (5). With issues of the continuous increase in labor costs and labor shortage, we arrange with care various production factory equipment and human resources while seeking the model of optimizing resources; faced with demand of the industry market status, we effectively deploy capacity while increasing production efficiency by adding automation equipment.
- (6). Raise staff stability, accumulate cultivation of engineering technical staff, continue developing niche and new-generation product market technologies
- (7). With persisting global trends such as COVID-19 (Coronavirus disease) epidemic threat, trade status tension and uncertain policy, we carefully review the business risks and evaluate locations.

b. Expected Sales Volume and Reference

The Company's major product is PCB. With the capacity of existing production locations, the expected sales capacity target for this year is 120,000 thousand square feet.

c. Key Production and Sales Policies

- (1). End-user demand and product application are variable. To reduce the risks of relying on single customer and product, we continue to be diversified for customer and product mix while carefully plotting capacity expansion. With the overall utilization rate increase of the Company's equipment, we can have the most cost-efficient long-term stable business model.
- (2). Regarding customer product line diversity, we effectively adopt information system management while strictly requiring production discipline, timely controlling the production status of each factory and the change in customer delivery date to lower inventory, pursuing the

maximum production and sales profits.

- (3). Continue to boost manufacturing process ability and yield rate, striving to have capacity and cost leadership advantages while strengthening production flexibility to keep delivery date precise
- (4). Collect and analyze potential market share growth and the technical manufacturing process type of future products as references for continuous capacity and equipment expansion
- (5). Improve the manufacturing process ability of each factory, delivering the maximum production scale advantage to face the competition of peers in single product economy of scale and flexible delivery date
- (6). Have economy of scale for in-house capacity to combine the advantages of various neighboring factories, share resources among the factories while boosting capacity utilization rate for extreme business cycle changes in a single industry
- (7). With the slowing demand growth for certain end-user products, besides improving the reasonable market shares for existing customers, keep developing new application products and customers to keep the development direction of continuous growths in revenues and profits

9.3 Future Development and Business Strategies

- a. Value environmental protection, industrial safety and health management, social ethical responsibilities and corporate governance, actively reducing issues such as industrial environmental pollution, product hazard as well as resource and energy consumption, striving to become a green environmental-protection enterprise with sustainable developments
- b. Material price and exchange rate fluctuations, stricter environmental-protection specifications, rising labor costs, insufficient manpower, as well as rapidly-emerging competitors and continued capacity expansion cause overall PCB business threat to rise; amid the uncertain economic business cycle, we actively and effectively respond to theses in broaden sources of income and reduce expenditure
- c. The market scale remains significant; we can expand capacity with management competitiveness to stabilize and expand revenues while increasing market share; however, we would be strict in evaluating and executing capital expenditure plans.
- d. Continue to fulfill the business strategies set by the management team of the Company:
 - Promise win-win of customers and the Company
 - Promise win-win of employees and the Company
 - Promise win-win of partners and the Company
 - Promise win-win of shareholders and the Company
 - Promise win-win of the society and corporate responsibilities

9.4 Influences of External Competition Environment, Regulation Environment and Macro-Business Environment:

a. External Competition Environment

Among competition from various competitors, the price bargaining power is relatively weak; therefore, the key to survival and profitability lies in effective diversification of product and customer as well as cost control of production, shipment and inventory faced with disadvantages such as continued price-reduction pressure and low order visibility. With the influences of uncertainties of global economic developments, the variety of product demand is rising while material price fluctuation is significant; it is difficult to control manufacturing industry costs.

b. Regulation Environment

With promotion of policies such as environmental-protection regulations, tax system adjustment and labor salary increase, to meet stricter demand of regulations, besides actively reducing pollution brought by industrial manufacturing process, following tax administration with appropriate deployment while improving automation production ability, we strive to solve the issue of resource and energy consumption of products to reduce business pressure of the industry

c. Macro-Business Environment

The IMF (International Monetary Fund) (2021/01) expects the global macro-economic growth of 5.5% for 2021. However, with continued influences from uncertainties of epidemic and politics on global political and economic status, the global macro-economic developments are highly volatile while end-user consuming demand is uncertain. We need to be cautious of the changes of the global manufacturing industry demand to ensure we stay up to date of possible development trends. To enable a persistent growth of the Company, we continue to improve operational efficiency and flexibility to respond to the swift-changing economic status. With niche products and raising percentage of high-added value emerging electronic products, we expect to create a continuously-growing new kinetic energy for the Company.

Chairperson Jing-Chun Wang

Attachment 9.2

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Tripod Technology Corporation

Opinion

We have audited the accompanying consolidated financial statements of Tripod Technology Corporation (the “Company”) and its subsidiaries (collectively referred to as the “Group”), which comprise the consolidated balance sheets as of December 31, 2020 and 2019, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the “consolidated financial statements”).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2020 and 2019, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audit of the consolidated financial statements for the year ended December 31, 2020 in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. We conducted our audit of the consolidated financial statements for the year ended December 31, 2019 in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants, Rule No. 1090360805 issued by the Financial Supervisory

Commission of the Republic of China on February 25, 2020, and auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2020. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matter of the Group's consolidated financial statements for the year ended December 31, 2020 is stated as follows:

Revenue Recognition

For the year ended December 31, 2020, the consolidated operating revenue of the Group amounted to \$55,547,908 thousand, which accounted for an overall operating revenue growth rate of 2%. Based on our assessment, there was a risk that the recognition of sales revenue from significant amount of sales with customers whose individual revenue growth rates exceeded the Group's revenue growth rate and operating revenue with longer turnover days might not actually occur. Thus, the occurrence of operating revenue from customers that met the abovementioned criteria was identified as a key audit matter.

Refer to Notes 4 and 22 to the consolidated financial statements for details on accounting policies and relevant disclosures of revenue recognition.

Our key audit procedures performed in respect of the recognition of operating revenue were as follows:

1. We understood the internal controls related to the aforementioned sales, assessed and tested the operating effectiveness of the design and implementation of these controls.
2. We performed substantive analytical procedures testing of the aforementioned sales transactions, and further examined the external documents and the recovery of receivables to verify the occurrence of such transactions. We also verified that the settlement of trade receivables was consistent with the trade terms of major customers.

Other Matter

We have also audited the parent company only financial statements of Tripod Technology Corporation as of and for the years ended December 31, 2020 and 2019 on which we have issued an unmodified opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of

Financial Reports by Securities Issuers and IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our

auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of 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 for the year ended December 31, 2020 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Chung Chen Chen and Chao Mei Chen.



Deloitte & Touche
Taipei, Taiwan
Republic of China

February 25, 2021

Notice to Readers

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

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

TRIPOD TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

DECEMBER 31, 2020 AND 2019

(In Thousands of New Taiwan Dollars)

ASSETS	2020		2019	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 26,032,815	35	\$ 27,614,136	39
Financial assets at fair value through profit or loss - current (Notes 4, 7 and 29)	288,775	-	100,383	-
Financial assets at fair value through other comprehensive income - current (Notes 4, 8 and 29)	3,709	-	-	-
Financial assets at amortized cost (Notes 4, 9 and 31)	12,000	-	7,000	-
Notes receivable (Notes 4 and 10)	383,310	1	312,424	-
Trade receivables (Notes 4 and 10)	16,836,508	22	16,352,110	23
Trade receivables from related parties (Notes 4 and 30)	-	-	88	-
Other receivables (Notes 4 and 10)	304,760	-	428,854	1
Inventories (Notes 4 and 11)	7,431,903	10	6,541,797	9
Prepayments	1,515,804	2	1,289,353	2
Other current assets	<u>8,391</u>	<u>-</u>	<u>16,080</u>	<u>-</u>
Total current assets	<u>52,817,975</u>	<u>70</u>	<u>52,662,225</u>	<u>74</u>
NON-CURRENT ASSETS				
Property, plant and equipment (Notes 4, 5, 13 and 32)	17,537,643	23	15,501,041	22
Right-of-use assets (Notes 4 and 14)	306,563	1	316,888	-
Other intangible assets (Notes 4 and 15)	39,075	-	52,996	-
Deferred tax assets (Notes 4 and 24)	2,795,373	4	2,569,190	3
Other non-current assets (Note 16)	<u>1,752,601</u>	<u>2</u>	<u>502,692</u>	<u>1</u>
Total non-current assets	<u>22,431,255</u>	<u>30</u>	<u>18,942,807</u>	<u>26</u>
TOTAL	<u>\$ 75,249,230</u>	<u>100</u>	<u>\$ 71,605,032</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 17)	\$ 13,970,849	19	\$ 14,410,764	20
Financial liabilities at fair value through profit or loss - current (Notes 4, 7 and 29)	506	-	5,547	-
Contract liabilities - current (Note 22)	1,119,402	1	787,518	1
Trade payables	6,424,351	8	6,492,984	9
Other payables (Notes 18 and 27)	11,757,737	16	10,605,488	15
Other payables to related parties (Note 30)	2	-	-	-
Current tax liabilities (Note 4)	1,378,693	2	1,087,356	1
Provisions - current (Notes 4 and 19)	518,817	1	526,600	1
Lease liabilities - current (Notes 4 and 14)	14,839	-	12,361	-
Other current liabilities (Note 18)	<u>845,992</u>	<u>1</u>	<u>743,299</u>	<u>1</u>
Total current liabilities	<u>36,031,188</u>	<u>48</u>	<u>34,671,917</u>	<u>48</u>
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Notes 4 and 24)	3,011,869	4	2,634,839	4
Lease liabilities - non-current (Notes 4 and 14)	12,617	-	18,685	-
Net defined benefit liabilities - non-current (Notes 4 and 20)	110,675	-	107,455	-

Guarantee deposits (Note 18)	<u>22,452</u>	<u>-</u>	<u>23,318</u>	<u>-</u>
Total non-current liabilities	<u>3,157,613</u>	<u>4</u>	<u>2,784,297</u>	<u>4</u>
Total liabilities	<u>39,188,801</u>	<u>52</u>	<u>37,456,214</u>	<u>52</u>
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY				
Share capital (Note 21)	<u>5,256,059</u>	<u>7</u>	<u>5,256,059</u>	<u>7</u>
Capital surplus (Note 21)	<u>333,778</u>	<u>-</u>	<u>333,778</u>	<u>1</u>
Retained earnings (Note 21)				
Legal reserve	5,715,814	8	5,112,088	7
Special reserve	3,402,772	5	2,190,702	3
Unappropriated earnings	<u>25,155,716</u>	<u>33</u>	<u>24,651,354</u>	<u>35</u>
Total retained earnings	<u>34,274,302</u>	<u>46</u>	<u>31,954,144</u>	<u>45</u>
Other equity (Note 21)	<u>(3,811,192)</u>	<u>(5)</u>	<u>(3,402,771)</u>	<u>(5)</u>
Total equity attributable to owners of the Company	36,052,947	48	34,141,210	48
NON-CONTROLLING INTERESTS	<u>7,482</u>	<u>-</u>	<u>7,608</u>	<u>-</u>
Total equity	<u>36,060,429</u>	<u>48</u>	<u>34,148,818</u>	<u>48</u>
TOTAL	<u>\$ 75,249,230</u>	<u>100</u>	<u>\$ 71,605,032</u>	<u>100</u>

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

TRIPOD TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2020		2019	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 22 and 30)	\$ 55,547,908	100	\$ 54,450,944	100
OPERATING COSTS (Notes 11 and 23)	<u>44,397,486</u>	<u>80</u>	<u>43,184,960</u>	<u>80</u>
GROSS PROFIT	<u>11,150,422</u>	<u>20</u>	<u>11,265,984</u>	<u>20</u>
OPERATING EXPENSES (Notes 10 and 23)				
Selling and marketing expenses	1,950,910	4	1,978,524	4
General and administrative expenses	2,352,146	4	2,218,436	4
Research and development expenses	224,494	-	205,446	-
Expected credit loss (gain)	<u>48,530</u>	<u>-</u>	<u>(9,603)</u>	<u>-</u>
Total operating expenses	<u>4,576,080</u>	<u>8</u>	<u>4,392,803</u>	<u>8</u>
OTHER OPERATING INCOME AND EXPENSES (Notes 13 and 23)	<u>-</u>	<u>-</u>	<u>(102,597)</u>	<u>-</u>
PROFIT FROM OPERATIONS	<u>6,574,342</u>	<u>12</u>	<u>6,770,584</u>	<u>12</u>
NON-OPERATING INCOME AND EXPENSES (Notes 4 and 23)				
Interest income	293,489	-	434,409	1
Other income	455,983	1	393,484	1
Other gains and losses	538,707	1	450,978	1
Finance costs	<u>(105,731)</u>	<u>-</u>	<u>(251,164)</u>	<u>(1)</u>
Total non-operating income and expenses	<u>1,182,448</u>	<u>2</u>	<u>1,027,707</u>	<u>2</u>
PROFIT BEFORE INCOME TAX FROM CONTINUING OPERATIONS	7,756,790	14	7,798,291	14

INCOME TAX EXPENSE (Notes 4 and 24)	<u>(1,631,396)</u>	<u>(3)</u>	<u>(1,760,971)</u>	<u>(3)</u>
NET PROFIT FROM CONTINUING OPERATIONS	<u>6,125,394</u>	<u>11</u>	<u>6,037,320</u>	<u>11</u>
			(Continued)	

TRIPOD TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2020		2019	
	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Notes 4 and 20)	\$ (3,354)	-	\$ (7,018)	-
Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income (Notes 4 and 21)	8,376	-	535	-
Income tax relating to items that will not be reclassified subsequently to profit or loss (Notes 4 and 24)	<u>671</u>	<u>-</u>	<u>1,403</u>	<u>-</u>
	<u>5,693</u>	<u>-</u>	<u>(5,080)</u>	<u>-</u>
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations (Note 21)	(511,043)	(1)	(1,513,742)	(3)
Income tax relating to items that may be reclassified subsequently to profit or loss (Notes 21 and 24)	<u>102,209</u>	<u>-</u>	<u>302,749</u>	<u>1</u>
	<u>(408,834)</u>	<u>(1)</u>	<u>(1,210,993)</u>	<u>(2)</u>
Other comprehensive loss for the year, net of income tax	<u>(403,141)</u>	<u>(1)</u>	<u>(1,216,073)</u>	<u>(2)</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 5,722,253</u>	<u>10</u>	<u>\$ 4,821,247</u>	<u>9</u>

NET PROFIT ATTRIBUTABLE TO:

Owners of the Company	\$ 6,125,520	11	\$ 6,037,254	11
Non-controlling interests	<u>(126)</u>	<u>-</u>	<u>66</u>	<u>-</u>
	<u>\$ 6,125,394</u>	<u>11</u>	<u>\$ 6,037,320</u>	<u>11</u>
TOTAL COMPREHENSIVE INCOME				
ATTRIBUTABLE TO:				
Owners of the Company	\$ 5,722,379	10	\$ 4,821,181	9
Non-controlling interests	<u>(126)</u>	<u>-</u>	<u>66</u>	<u>-</u>
	<u>\$ 5,722,253</u>	<u>10</u>	<u>\$ 4,821,247</u>	<u>9</u>
EARNINGS PER SHARE (Note 25)				
From continuing operations				
Basic	<u>\$11.65</u>		<u>\$11.49</u>	
Diluted	<u>\$11.48</u>		<u>\$11.34</u>	

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

TRIPOD TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company						Others		Total	Non-controlling Interests	Total Equity
	Share Capital	Capital Surplus	Retained Earnings			Unappropriated Earnings	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income			
			Legal Reserve	Special Reserve							
BALANCE AT JANUARY 1, 2019	\$ 5,256,059	\$ 333,778	\$ 4,618,248	\$ 1,703,150	\$ 22,701,647	\$ (2,065,527)	\$ (126,251)	\$ 32,421,104	\$ 7,542	\$ 32,428,646	
Appropriation of 2018 earnings (Note 21)											
Legal reserve	-	-	493,840	-	(493,840)	-	-	-	-	-	
Special reserve	-	-	-	488,628	(488,628)	-	-	-	-	-	
Cash dividends	-	-	-	-	(3,101,075)	-	-	(3,101,075)	-	(3,101,075)	
Differences between equity purchase price and carrying amount arising from actual acquisition or disposal of subsidiary (Notes 21 and 26)											
	-	-	-	(1,076)	1,076	-	-	-	-	-	
Disposals of investments in equity instruments at fair value through other comprehensive income (Note 21)											
	-	-	-	-	535	-	(535)	-	-	-	
Net profit for the year ended December 31, 2019	-	-	-	-	6,037,254	-	-	6,037,254	66	6,037,320	
Other comprehensive income (loss) for the year ended December 31, 2019 (Note 21)											
	-	-	-	-	(5,615)	(1,210,993)	535	(1,216,073)	-	(1,216,073)	
Total comprehensive income (loss) for the year ended December 31, 2019											
	-	-	-	-	6,031,639	(1,210,993)	535	4,821,181	66	4,821,247	

BALANCE AT DECEMBER 31, 2019	5,256,059	333,778	5,112,088	2,190,702	24,651,354	(3,276,520)	(126,251)	34,141,210	7,608	34,148,818
Appropriation of 2019 earnings (Note 21)										
Legal reserve	-	-	603,726	-	(603,726)	-	-	-	-	-
Special reserve	-	-	-	1,212,070	(1,212,070)	-	-	-	-	-
Cash dividends	-	-	-	-	(3,810,642)	-	-	(3,810,642)	-	(3,810,642)
Disposals of investments in equity instruments at fair value through other comprehensive income (Note 21)	-	-	-	-	7,963	-	(7,963)	-	-	-
Net profit for the year ended December 31, 2020	-	-	-	-	6,125,520	-	-	6,125,520	(126)	6,125,394
Other comprehensive income (loss) for the year ended December 31, 2020 (Note 21)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,683)</u>	<u>(408,834)</u>	<u>8,376</u>	<u>(403,141)</u>	<u>-</u>	<u>(403,141)</u>
Total comprehensive income (loss) for the year ended December 31, 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,122,837</u>	<u>(408,834)</u>	<u>8,376</u>	<u>5,722,379</u>	<u>(126)</u>	<u>5,722,253</u>
BALANCE AT DECEMBER 31, 2020	<u>\$ 5,256,059</u>	<u>\$ 333,778</u>	<u>\$ 5,715,814</u>	<u>\$ 3,402,772</u>	<u>\$ 25,155,716</u>	<u>\$ (3,685,354)</u>	<u>\$ (125,838)</u>	<u>\$ 36,052,947</u>	<u>\$ 7,482</u>	<u>\$ 36,060,429</u>

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

TRIPOD TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019 (In Thousands of New Taiwan Dollars)

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 7,756,790	\$ 7,798,291
Adjustments for:		
Depreciation expenses	3,257,380	3,274,434
Amortization expenses	32,208	26,434
Expected credit loss (reversed) recognized on trade receivables	48,530	(9,603)
Net gain on fair value changes of financial assets and liabilities at fair value through profit or loss	(1,205,542)	(393,336)
Finance costs	105,731	251,164
Interest income	(293,489)	(434,409)
Gain on disposal of subsidiary	-	(253)
Loss on disposals of property, plant and equipment	1,667	5,740
Impairment loss recognized on non-financial assets	219,565	102,597
Gain on reversal of non-financial assets	-	(224,073)
Unrealized foreign exchange loss	365,744	133,393
Changes in operating assets and liabilities:		
Financial assets mandatorily classified at fair value through profit or loss	1,101,739	658,043
Notes receivable	(70,613)	6,563
Trade receivables	(1,385,676)	(1,829,315)
Trade receivables from related parties	88	(57)
Other receivables	72,981	(12,735)
Inventories	(1,261,522)	368,131
Prepayments	(232,192)	646,133
Other current assets	7,468	1,976
Financial liabilities held for trading	(84,152)	(365,601)
Contract liabilities	330,488	129,358
Trade payables	(68,113)	715,489
Other payables	750,042	993,177
Other payables to related parties	2	-

Provisions - current	19,852	16,776
Other current liabilities	(11,261)	115,855
Net defined benefit liabilities	<u>(134)</u>	<u>133</u>
Cash generated from operations	9,457,581	11,974,305
Interest received	343,445	434,702
Interest paid	(115,722)	(268,263)
Income tax paid	<u>(1,087,343)</u>	<u>(1,687,115)</u>
Net cash generated from operating activities	<u>8,597,961</u>	<u>10,453,629</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of financial assets at fair value through other comprehensive income	(75,408)	(6,394)
Proceeds from sale of financial assets at fair value through other comprehensive income	80,075	6,929
		(Continued)

TRIPOD TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019 (In Thousands of New Taiwan Dollars)

	2020	2019
Purchase of financial assets at amortized cost	\$ (5,000)	\$ -
Net cash inflow on disposal of subsidiary	-	193
Payments for property, plant and equipment	(4,252,831)	(3,010,851)
Proceeds from disposals of property, plant and equipment	3,164	3,426
Increase in refundable deposits	(983)	-
Decrease in refundable deposits	-	8,095
Payments for intangible assets	(18,343)	(36,038)
Increase in prepayments for other equipment	<u>(1,717,867)</u>	<u>(412,406)</u>
Net cash used in investing activities	<u>(5,987,193)</u>	<u>(3,447,046)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	70,321	-
Repayments of short-term borrowings	-	(2,397,233)
Proceeds from guarantee deposits received	125,381	30,879
Repayment of the principal portion of lease liabilities	(15,316)	(13,880)
Distributed cash dividends	<u>(3,810,642)</u>	<u>(3,101,075)</u>
Net cash used in financing activities	<u>(3,630,256)</u>	<u>(5,481,309)</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	<u>(561,833)</u>	<u>(1,061,699)</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(1,581,321)	463,575
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>27,614,136</u>	<u>27,150,561</u>

CASH AND CASH EQUIVALENTS AT THE END OF THE		
YEAR	<u>\$ 26,032,815</u>	<u>\$ 27,614,136</u>

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

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Tripod Technology Corporation

Opinion

We have audited the accompanying financial statements of Tripod Technology Corporation (the “Company”), which comprise the balance sheets as of December 31, 2020 and 2019, the statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2020 and 2019, 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 audit of the financial statements for the year ended December 31, 2020 in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. We conducted our audit of the financial statements for the year ended December 31, 2019 in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants, Rule No. 1090360805 issued by the Financial Supervisory Commission of the Republic of China on February 25, 2020, and auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the year ended December 31, 2020. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matter of the Company's financial statements for the year ended December 31, 2020 is stated as follow:

Revenue Recognition

For the year ended December 31, 2020, the revenue from the sale of goods of the Company amounted to \$6,208,007 thousand, and the Company's overall sales revenue growth rate increased by 36% compared to the previous period. Based on our assessment, there was a risk that the recognition of sales revenue from significant amount of sales with customers whose individual revenue growth rates exceeded the Company's revenue growth rate and operating revenue with longer turnover days might not actually occur. Thus, the occurrence of sales revenue from customers that met the abovementioned criteria was identified as a key audit matter.

Refer to Notes 4 and 22 to the financial statements for details on accounting policies and relevant disclosures of revenue recognition.

Our key audit procedures performed in respect of the recognition of operating revenue were as follows:

1. We understood the internal controls related to the aforementioned sales, assessed and tested the operating effectiveness of the design and implementation of these controls.
2. We performed substantive analytical procedures testing of the aforementioned sales transactions, and further examined the external documents and the recovery of receivables to verify the occurrence of such transactions. We also verified that the settlement of trade receivables was consistent with the trade terms of major customers.

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

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

In preparing the financial statements, management is responsible for assessing the

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision, and performance of the audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the year ended December 31, 2020 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Chung Chen Chen and Chao Mei Chen.

Chung Chen Chen

Deloitte & Touche
Taipei, Taiwan
Republic of China

February 25, 2021

Chao Mei Chen

MKT-023 21700018 2021-05-13

MKT-

Notice to Readers

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

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

TRIPOD TECHNOLOGY CORPORATION

BALANCE SHEETS

DECEMBER 31, 2020 AND 2019

(In Thousands of New Taiwan Dollars)

ASSETS	2020		2019	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 134,461	-	\$ 104,846	-
Financial assets at fair value through other comprehensive income - current (Notes 4, 8 and 29)	3,709	-	-	-
Financial assets at amortized cost - current (Notes 4, 9 and 31)	12,000	-	7,000	-
Notes receivable (Notes 4 and 10)	673	-	717	-
Trade receivables (Notes 4 and 10)	1,341,060	2	774,819	1
Trade receivables from related parties (Notes 4 and 30)	1,059,297	2	1,301,867	3
Other receivables (Notes 4 and 10)	24,534	-	53,070	-
Other receivables from related parties (Notes 4 and 30)	3,737,316	7	4,050,866	8
Inventories (Notes 4 and 11)	416,074	1	283,959	1
Prepayments	67,258	-	53,698	-
Other current assets	<u>3,902</u>	<u>-</u>	<u>8,811</u>	<u>-</u>
Total current assets	<u>6,800,284</u>	<u>12</u>	<u>6,639,653</u>	<u>13</u>
NON-CURRENT ASSETS				
Investments accounted for using the equity method (Notes 4, 12 and 30)	45,753,337	83	42,795,788	83
Property, plant and equipment (Notes 4, 5, 13, 30 and 32)	1,241,144	2	1,098,801	2
Right-of-use assets (Notes 4 and 14)	24,447	-	26,596	-
Other intangible assets (Notes 4 and 15)	11,357	-	18,569	-
Deferred tax assets (Notes 4 and 24)	973,589	2	901,717	2
Other non-current assets (Note 16)	<u>288,440</u>	<u>1</u>	<u>99,806</u>	<u>-</u>
Total non-current assets	<u>48,292,314</u>	<u>88</u>	<u>44,941,277</u>	<u>87</u>
TOTAL	<u>\$ 55,092,598</u>	<u>100</u>	<u>\$ 51,580,930</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 17)	\$ 6,182,600	11	\$ 5,693,200	11
Financial liabilities at fair value through profit or loss - current (Notes 4, 7 and 29)	382	-	-	-
Contract liabilities - current (Note 22)	16,175	-	6,878	-
Trade payables	268,136	1	417,914	1
Trade payables to related parties (Note 30)	611,625	1	276,824	1
Other payables (Notes 18 and 27)	2,728,977	5	2,358,192	5
Other payables to related parties (Note 30)	5,355,898	10	5,411,373	10
Current tax liabilities (Note 4)	816,024	1	558,083	1
Provisions - current (Notes 4 and 19)	7,141	-	12,461	-
Lease liabilities - current (Notes 4 and 14)	13,399	-	10,921	-
Other current liabilities (Note 18)	<u>37,797</u>	<u>-</u>	<u>32,104</u>	<u>-</u>
Total current liabilities	<u>16,038,154</u>	<u>29</u>	<u>14,777,950</u>	<u>29</u>
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Notes 4 and 24)	2,877,220	6	2,536,085	5

Lease liabilities - non-current (Notes 4 and 14)	10,817	-	15,445	-
Net defined benefit liabilities - non-current (Notes 4 and 20)	110,675	-	107,455	-
Guarantee deposits (Note 18)	<u>2,785</u>	<u>-</u>	<u>2,785</u>	<u>-</u>
 Total non-current liabilities	 <u>3,001,497</u>	 <u>6</u>	 <u>2,661,770</u>	 <u>5</u>
 Total liabilities	 <u>19,039,651</u>	 <u>35</u>	 <u>17,439,720</u>	 <u>34</u>
 EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY				
Share capital (Note 21)	<u>5,256,059</u>	<u>9</u>	<u>5,256,059</u>	<u>10</u>
Capital surplus (Note 21)	<u>333,778</u>	<u>1</u>	<u>333,778</u>	<u>1</u>
Retained earnings (Note 21)				
Legal reserve	5,715,814	10	5,112,088	10
Special reserve	3,402,772	6	2,190,702	4
Unappropriated earnings	<u>25,155,716</u>	<u>46</u>	<u>24,651,354</u>	<u>48</u>
Total retained earnings	<u>34,274,302</u>	<u>62</u>	<u>31,954,144</u>	<u>62</u>
Other equity (Note 21)	<u>(3,811,192)</u>	<u>(7)</u>	<u>(3,402,771)</u>	<u>(7)</u>
 Total equity	 <u>36,052,947</u>	 <u>65</u>	 <u>34,141,210</u>	 <u>66</u>
 TOTAL	 <u>\$ 55,092,598</u>	 <u>100</u>	 <u>\$ 51,580,930</u>	 <u>100</u>

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

TRIPOD TECHNOLOGY CORPORATION

STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2020		2019	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 22 and 30)	\$ 10,799,548	100	\$ 9,461,697	100
OPERATING COSTS (Notes 11, 23 and 30)	<u>5,888,868</u>	<u>55</u>	<u>4,534,201</u>	<u>48</u>
GROSS PROFIT	<u>4,910,680</u>	<u>45</u>	<u>4,927,496</u>	<u>52</u>
UNREALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES (Note 4)	(329,913)	(3)	(375,704)	(4)
REALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES (Note 4)	<u>375,703</u>	<u>4</u>	<u>210,875</u>	<u>2</u>
REALIZED GROSS PROFIT	<u>4,956,470</u>	<u>46</u>	<u>4,762,667</u>	<u>50</u>
OPERATING EXPENSES (Notes 10, 23 and 30)				
Selling and marketing expenses	238,810	2	230,287	3
General and administrative expenses	709,436	7	866,540	9
Research and development expenses	142,373	1	129,294	1
Expected credit gain	<u>(51)</u>	<u>-</u>	<u>(46)</u>	<u>-</u>
Total operating expenses	<u>1,090,568</u>	<u>10</u>	<u>1,226,075</u>	<u>13</u>
OTHER OPERATING INCOME AND EXPENSES (Notes 13 and 23)	<u>-</u>	<u>-</u>	<u>(102,597)</u>	<u>(1)</u>
PROFIT FROM OPERATIONS	<u>3,865,902</u>	<u>36</u>	<u>3,433,995</u>	<u>36</u>

NON-OPERATING INCOME AND EXPENSES

Interest income (Notes 4 and 23)	452	-	1,629	-
Other income (Notes 4, 23 and 30)	9,489	-	52,825	1
Other gains and losses (Notes 4, 23 and 30)	(29,215)	-	(2,785)	-
Finance costs (Notes 4 and 23)	(38,501)	-	(42,215)	-
Share of profit of subsidiaries, associates and joint ventures (Note 4)	<u>3,397,802</u>	<u>31</u>	<u>3,740,683</u>	<u>39</u>
Total non-operating income and expenses	<u>3,340,027</u>	<u>31</u>	<u>3,750,137</u>	<u>40</u>

(Continued)

TRIPOD TECHNOLOGY CORPORATION

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2020		2019	
	Amount	%	Amount	%
PROFIT BEFORE INCOME TAX FROM CONTINUING OPERATIONS	\$ 7,205,929	67	\$ 7,184,132	76
INCOME TAX EXPENSE (Notes 4 and 24)	<u>(1,080,409)</u>	<u>(10)</u>	<u>(1,146,878)</u>	<u>(12)</u>
NET PROFIT FROM CONTINUING OPERATIONS	<u>6,125,520</u>	<u>57</u>	<u>6,037,254</u>	<u>64</u>
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Notes 4 and 20)	(3,354)	-	(7,018)	-
Unrealized gain on investments in equity instruments at fair value through other comprehensive income (Notes 4 and 21)	8,376	-	535	-
Income tax relating to items that will not be reclassified subsequently to profit or loss (Notes 4 and 24)	<u>671</u>	<u>-</u>	<u>1,403</u>	<u>-</u>
	<u>5,693</u>	<u>-</u>	<u>(5,080)</u>	<u>-</u>
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations (Notes 4 and 21)	(511,043)	(5)	(1,513,742)	(16)
Income tax relating to items that may be reclassified subsequently to profit or loss (Notes 4 and 24)	<u>102,209</u>	<u>1</u>	<u>302,749</u>	<u>3</u>
	<u>(408,834)</u>	<u>(4)</u>	<u>(1,210,993)</u>	<u>(13)</u>

Other comprehensive loss for the year, net
of income tax

<u>(403,141)</u>	<u>(4)</u>	<u>(1,216,073)</u>	<u>(13)</u>
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TOTAL COMPREHENSIVE INCOME FOR THE
YEAR

<u>\$ 5,722,379</u>	<u>53</u>	<u>\$ 4,821,181</u>	<u>51</u>
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EARNINGS PER SHARE (Note 25)

From continuing operations

Basic

\$ 11.65

\$ 11.49

Diluted

\$ 11.48

\$ 11.34

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

(Concluded)

TRIPOD TECHNOLOGY CORPORATION

STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019
(In Thousands of New Taiwan Dollars)

			Retained Earnings			Others		
	Share Capital	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total Equity
BALANCE AT JANUARY 1, 2019	\$ 5,256,059	\$ 333,778	\$ 4,618,248	\$ 1,703,150	\$ 22,701,647	\$ (2,065,527)	\$ (126,251)	\$ 32,421,104
Appropriation of 2018 earnings (Note 21)								
Legal reserve	-	-	493,840	-	(493,840)	-	-	-
Special reserve	-	-	-	488,628	(488,628)	-	-	-
Cash dividends	-	-	-	-	(3,101,075)	-	-	(3,101,075)
Differences between equity purchase price and carrying amount arising from actual acquisition or disposal of subsidiary (Notes 12, 21 and 26)	-	-	-	(1,076)	1,076	-	-	-
Disposals of investments in equity instruments at fair value through other comprehensive income (Note 21)	-	-	-	-	535	-	(535)	-
Net profit for the year ended December 31, 2019	-	-	-	-	6,037,254	-	-	6,037,254
Other comprehensive income (loss) for the year ended December 31, 2019 (Note 21)	-	-	-	-	(5,615)	(1,210,993)	535	(1,216,073)
Total comprehensive income (loss) for the year ended December 31, 2019	-	-	-	-	6,031,639	(1,210,993)	535	4,821,181
BALANCE AT DECEMBER 31, 2019	5,256,059	333,778	5,112,088	2,190,702	24,651,354	(3,276,520)	(126,251)	34,141,210

Appropriation of 2019 earnings (Note 21)								
Legal reserve	-	-	603,726	-	(603,726)	-	-	-
Special reserve	-	-	-	1,212,070	(1,212,070)	-	-	-
Cash dividends	-	-	-	-	(3,810,642)	-	-	(3,810,642)
Disposals of investments in equity instruments at fair value through other comprehensive income (Note 21)	-	-	-	-	7,963	-	(7,963)	-
Net profit for the year ended December 31, 2020	-	-	-	-	6,125,520	-	-	6,125,520
Other comprehensive income (loss) for the year ended December 31, 2020 (Note 21)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,683)</u>	<u>(408,834)</u>	<u>8,376</u>	<u>(403,141)</u>
Total comprehensive income (loss) for the year ended December 31, 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,122,837</u>	<u>(408,834)</u>	<u>8,376</u>	<u>5,722,379</u>
BALANCE AT DECEMBER 31, 2020	<u>\$ 5,256,059</u>	<u>\$ 333,778</u>	<u>\$ 5,715,814</u>	<u>\$ 3,402,772</u>	<u>\$ 25,155,716</u>	<u>\$ (3,685,354)</u>	<u>\$ (125,838)</u>	<u>\$ 36,052,947</u>

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

TRIPOD TECHNOLOGY CORPORATION

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

(In Thousands of New Taiwan Dollars)

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 7,205,929	\$ 7,184,132
Adjustments for:		
Depreciation expenses	164,233	146,250
Amortization expenses	9,025	10,571
Reversal of expected credit loss on trade receivables	(51)	(46)
Net loss (gain) on fair value changes of financial assets and liabilities at fair value through profit or loss	836	(1,224)
Finance costs	38,501	42,215
Interest income	(452)	(1,629)
Share of profit of subsidiaries, associates and joint ventures	(3,397,802)	(3,740,683)
Loss (gain) on disposals of property, plant and equipment	268	(26)
Gain on disposals of investment in equity method	-	(253)
Impairment loss recognized on non-financial assets	-	102,597
Gain on reversal of non-financial assets	(34,923)	(20,233)
Unrealized gain on sales with subsidiaries, associates and joint ventures	329,913	375,704
Realized gain on sales with subsidiaries, associates and joint ventures	(375,703)	(210,875)
Unrealized foreign exchange (gain) loss	(10,381)	9,087
Changes in operating assets and liabilities:		
Financial assets mandatorily classified at fair value through profit or loss	1,429	1,083
Notes receivable	44	179
Trade receivables	(589,454)	(117,669)
Trade receivables from related parties	244,471	(356,828)
Other receivables	28,489	(33,727)
Other receivables from related parties	303,636	(1,125,648)
Inventories	(97,192)	12,582
Prepayments	(13,560)	(7,963)

Other current assets	4,967	11,960
Financial liabilities held for trading	(1,883)	-
Contract liabilities	9,297	(2,338)
Trade payables	(151,295)	27,221
Trade payables to related parties	342,991	53,271
Other payables	394,131	510,036
Other payables to related parties	(26,883)	1,460,774
Provisions-current	(5,320)	1,110
Other current liabilities	474	7,343
Net defined benefit liabilities	<u>(134)</u>	<u>133</u>
Cash generated from operations	4,373,601	4,337,106
Interest received	452	1,921
		(Continued)

TRIPOD TECHNOLOGY CORPORATION

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

(In Thousands of New Taiwan Dollars)

	2020	2019
Interest paid	\$ (39,047)	\$ (45,979)
Income tax paid	<u>(450,325)</u>	<u>(1,126,325)</u>
Net cash generated from operating activities	<u>3,884,681</u>	<u>3,166,723</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	(75,408)	(6,394)
Proceeds from sale of financial assets at fair value through other comprehensive income	80,075	6,929
Purchase of financial assets at amortized cost	(5,000)	-
Net cash inflow on disposal of subsidiary	-	2,522
Payments for property, plant and equipment	(226,214)	(220,122)
Proceeds from disposals of property, plant and equipment	21,793	524
Increase in refundable deposits	(250)	(800)
(Increase) decrease in other receivables from related parties	(399)	3,153
Payments for intangible assets	(1,813)	(16,493)
Increase in prepayments for other equipment	<u>(296,809)</u>	<u>(83,119)</u>
Net cash used in investing activities	<u>(504,025)</u>	<u>(313,800)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	492,520	154,757
Proceeds from guarantee deposits received	5,816	4,772
Repayment of the principal portion of lease liabilities	(13,876)	(12,439)
Dividends paid	(3,810,642)	(3,101,075)
Acquisition of subsidiaries	<u>(25,000)</u>	<u>(25,000)</u>
Net cash used in financing activities	<u>(3,351,182)</u>	<u>(2,978,985)</u>

EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	<u>141</u>	<u>(3,251)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	29,615	(129,313)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>104,846</u>	<u>234,159</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 134,461</u>	<u>\$ 104,846</u>

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

(Concluded)

TRIPOD TECHNOLOGY CORPORATION

Audit Committee's Review Report

The Board of Directors has submitted the Company's 2020 Business Report, Financial Statements (including consolidated financial statements), and proposal for allocation of earnings. The CPA firm of Deloitte & Touche was retained to Audit Tripod's Financial Statements and has issued an audit report relating to the above mentioned Financial Statements. The Business Report, Financial Statements (including consolidated financial statements), and earnings allocation proposal have been reviewed by the Audit Committee and found in compliance with requirements. According to relevant requirements of the Securities and Exchange Act and the Company Law, we hereby submit this report.

To : 2021 Annual Shareholders' Meeting

TRIPOD TECHNOLOGY CORPORATION

Chairman of Audit Committee: Tai, Hsing-Cheng

May 6, 2021

客戶第一 Integrity 誠信 承諾 Commitment 創新
Customer NO.1 Innovation

Attachment 9.4

Tripod Technology Corporation **Rules of Procedures for Board of Directors Meetings**

Article 1 The Rules of Procedures are stipulated according to Section 8, Article 26-3 of the Securities and Exchange Act (the Act).

Article 2 The main agenda, operational procedures, particulars to be specified in the minutes of the Company's board of directors meeting, public announcements, and other compliance items shall be handled in accordance with the requirements of these Rules.

Article 3 The Company's board meetings shall be convened at least once every quarter in principle while the reason would be stipulated and the Company would notify directors and supervisors before 7 days of the meeting. However, in the event of emergency, the meeting could be held at any time. The notice of the meeting could be in formats such as paper, fax or Email. Items in Section 1 of Article 7 shall be listed in the reason of the meeting and shall not be offered in the form of extempore motion.

Article 4 The location and time of the board meetings are at the convenience of the attendance of the directors and convening of the meetings.

Article 5 The board shall authorize a unit handling the administrative matters of the Company's regular board meetings. The unit is to compile the topics and agenda of the meeting, notify all directors to attend at designated time while providing sufficient meeting materials. According to the previous rule, where more than two directors and one independent director find the meeting materials insufficient, the meeting will be postponed for discussion of the proposal. During the meeting, where more than one director find the meeting materials insufficient and the opinion is shared by more than one independent director, the directors may ask the board to postpone the meeting for discussion of the proposal.

Article 6 The content of the discussion should at least contain the following items:

- 6.1 Report Items:
 - 6.1.1 Minutes of the proceedings of the previous meeting and execution status;
 - 6.1.2 Important financial and business reports;
 - 6.1.3 Internal audit reports;
 - 6.1.4 Other important reports.
- 6.2 Discussion Items:
 - 6.2.1 Items reserved for further discussion from the previous meeting;
 - 6.2.2 Items to be discussed during the meeting.
- 6.3 Extempore motion

Article 7 The Company should provide the following items for discussion at board meetings:

- 7.1 The Company's business plan;
- 7.2 Annual financial reports, and financial reports of the second quarter audited by the accountant;
- 7.3 Internal control system established or amended and audited for effectiveness in accordance with the provisions under Article 14-1 of the Act;
- 7.4 Establishing or amending, in accordance with the provisions under Article 36-1 of the Act,

- procedures for handling important financial and business activities such as the acquisition or disposition of assets, derivative product transactions, loan, endorsement for third parties, and provision of guarantees;
- 7.5 Offering, issue or private placement of equity securities;
 - 7.6 Appointment and/or dismissal of financial, accounting or internal audit officers;
 - 7.7 Donation to a related party or a substantial donation to a non-related party; provided, however, that a public-interest donation for the purpose of relieving a large-scale natural disaster may be submitted to the next board meeting for ratification;
 - 7.8 Items to be resolved at shareholders' meeting or by the board meeting under Article 14-3 of the Act, other laws or the Articles of Association or other major items required by the competent authority.

The term "related party" in Section 7 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "substantial donation to a non-related party" means any donation or a series of donations within a one-year period to a single recipient that, on an individual basis or cumulatively, amount to NT\$ 100 million or more, or reach 1 percent of the net operating revenues or 5 percent of the paid-in capital as stated in the audited financial reports for the most recent fiscal year.

The term "within a one-year period" means the period between one year prior to the date of this board meeting and the date of this board meeting. Amount of the donations already approved by the board should be excluded.

For foreign company's shares with no par value or with par value of not amounting to NT\$10 per share, the amount of the 5 percent of the paid-in capital of Section 2 is to be calculated as 2.5 percent of the shareholders' equity.

At least one independent director of the Company should attend the board meetings; For the items to be ratified at the board meetings regarding Section 1, all independent directors should attend the meeting in person or appoint another independent director to attend the meeting on his or her behalf. Any objection or reservation raised by an independent director shall be specified in the minutes of the meeting. If an independent director wishing to express his or her objection or reservation is unable to attend the meeting in person, he or she shall provide a written statement in advance for his/her opinions and the statement shall be included in the minutes of the meeting, unless there is some legitimate reason to do otherwise.

Except for the Section 1 of the preceding paragraph that requires discussion in the board meeting, the items including the level and content that the board meeting authorizes according to the provisions of laws and the Articles of Association should be concrete and specified while the execution status should be offered to report to the board meeting.

Article 8 When the board meeting is convened, a signature book should be prepared to record the signatures of the directors present at the meeting and related materials should be provided for directors attending the meeting to refer to at any time.

Directors should attend the board meeting in person. If not, they may assign other directors to attend on their behalf according to the regulations of the Articles of Association; if members attend the meeting via videoconferencing, this is regarded as attendance in person.

When a director appoints another director to attend a board meeting, he or she shall, each time, issue a written letter of authorization, listing therein the scope of authorization. The proxy as stated in Section 2 is limited to representing only one person.

Section 9 The board meetings shall be convened by the chairperson, who shall act as chairperson of the meeting, provided, however, that the first board meeting of each term after an election of directors shall be convened by the director who received the ballots representing the highest number of votes at a shareholders' meeting, with that director acting as the chairperson of the meeting. In the event that there are more than two directors who has the power to convene such meeting, such directors shall agree among themselves as to who shall act as the chairperson of the meeting.

According to the provisions under Section 4 of Article 203 or Section 3 of Article 203-1 of the Articles of Association, the board meeting called to convene by over half of the directors should be chaired by the person as agreed by the directors.

In the event that the chairperson is unable to exercise his or her duties when taking leaves or for certain cause, the vice chairperson shall act in his or her stead. In the absence of such proxy or the vice chairperson cannot exercise duties when he/she takes leave or due to certain cause, the chairperson shall appoint a managing director to act as his/her proxy; if there are no managing directors, a director shall be appointed to act as the proxy. Should the chairperson fail to appoint a proxy, managing directors or directors shall agree among themselves as to who shall act as the proxy.

Article 10 Upon convening a board meeting, personnel of the relevant departments or subsidiaries may be asked to attend the meeting as guests depending on the details of the meeting agenda. If necessary, certified accountants, lawyers or other professionals may be invited to attend the meeting as guests and to make explanatory statements. Provided, however, that they shall leave the meeting when discussion or voting takes place.

Article 11 If half of the directors are not present at the scheduled commencement time of the meeting, the chairperson of the meeting may announce the postponement of the meeting not more than twice. If a quorum has not been reached after the second postponement, the chairperson may convene a new meeting in accordance with the procedure under Section 2, Article 3.

The aforementioned directors refer to those currently at the office.

Article 12 The board meeting shall be conducted in accordance with the scheduled procedure of the meeting and may be subject to change upon consent of over half of the directors present at the meeting.

The chairperson of the meeting may not declare an adjournment without the consent of over half of the directors present at the meeting.

During the board meeting, if the number of directors present at the meeting is not more than half of the directors attending the meeting, the chairperson shall declare suspension of the meeting and follow mutatis mutandis the provisions under Section 1 of the preceding paragraph may apply.

Article 13 The chairperson may declare an end to discussion of a proposal in the agenda if he or she deems the proposal in discussion is ready for a vote and may then have the proposal voted on.

When the directors are deliberating a resolution to be adopted in a meeting of the board, the resolution shall be deemed approved and voted on by the board if all directors present at the meeting consent to the passing of such resolution without raising any objection when the

chairperson puts forward the relevant resolutions for approval. If, upon the chairperson proposing the relevant resolution for approval, a director states his or her dissent, the resolution shall be voted.

Formal votes may be cast in one of the following manners as determined by the chairperson, provided, however, that when a person present at the meeting voices his or her objection, the decision shall be made according to a majority vote:

- 13.1 Vote by show of hands or a vote by voting machine;
- 13.2 Roll-call vote;
- 13.3 Vote by ballots;
- 13.4 Any other voting method as determined by the Company;
- 13.5 For the voting of the proposals of the board meeting, the chairperson may appoint counting personnel to count the ballots while all directors present at the meeting are scrutinizers of the ballots.

In the previous two Sections, the phrase “all directors present at the meeting” does not include directors who may not exercise their voting rights in accordance with the provisions under Section 1, Article 15.

Article 14 Unless for additional stipulations in the Act, the Company Act and Articles of Association, a proposal to be resolved at the board meeting shall be approved by consent of over half of the directors present at the meeting attended by over half of all directors. The result of the resolution should be reported on the spot and made into record.

In the case of an amendment or substitute to a proposal, the chairperson shall decide on the order of voting by combining the amendment or substitute with the same proposal. However, if one of the proposals has been approved, the others shall be deemed over-ruled and no further vote is required.

The resolved items of the meeting, if ruled to be material information under the provisions of regulations and competent authority, the Company should upload the content within appointed time to the MOPS (Market Observation Post System).

Article 15 For any meeting items in which the situation of a director fit in with one of the following conditions, he/she shall not participate in related discussion and voting while the director shall abstain him or herself from discussion and voting on the proposal and cannot exercise the voting right for and on behalf of other directors:

- 15.1 When a director or the legal person he/she represents is an interest party to the Company and may compromise the interest of the Company, details of related major content of the interest should be presented at the meeting;
- 15.2 The director considers it necessary to abstain him or herself from discussion and voting;
- 15.3 Voted by the board meeting as necessary to abstain him or herself from discussion and
- 15.4 For a director having relatives such as spouse and person of second-degree relation or companies having controlling and subordinating relationship with the director while acting as an interest party regarding the aforementioned meeting items should be regard as an interest party regarding the item.

For the resolutions of the board meeting, directors having no voting rights under the provisions of the aforementioned rules should follow the provisions of Section 4, Article 206 or mutatis mutandis for Section 2, Article 180 of the Company Act.

Section 16 The agenda for the board meetings should be compiled into meeting minutes and record details of the following items:

- 16.1 Meeting session, time and location;
- 16.2 Name of the chairperson;
- 16.3 Attendance status of directors including the names and numbers of representatives that are present, taking leaves and absent;
- 16.4 Names and titles of the attendees;
- 16.5 Name of the minute taker;
- 16.6 Report items: Name and title of the reporting person; major opinions of directors, professionals and others;
- 16.7 Discussion items: Methods of resolving various proposals and results, major opinions of directors, professionals and others, name of the director acting as an interest party according to the provisions under Section 1 of the preceding paragraph, details of related major content of the interest, reasons to abstain him/herself or not doing so, status of abstaining him/herself, recorded objections or reservations, or written statements and written opinions of independent directors that are provided according to the provisions under Section 2 of Article 7;
- 16.8 Extempore motion: Name of the proposer, resolving methods of proposals and results, major opinions of directors, professionals and others, name of the director acting as an interest party according to the provisions under Section 1 of the preceding paragraph, details of the major content of the interest, reasons to abstain him/herself or not doing so, status of abstaining him/herself, recorded or written statements of objections or reservations;
- 16.9 Other items to be recorded.

For the resolution of the board meeting, should any director have any objection or reservation while they recorded or written statement, besides recording that in the meeting minutes, it should be published and reported on the information reporting website designated by the Taiwan competent authority within 2 days of the board meeting.

The board meeting attendance book is part of the minutes of the meetings and shall be properly kept during the existence of the Company.

Minutes of the meeting shall be signed or sealed by the chairperson and the minute taker of the meeting, and copies thereof shall be distributed to all directors within 20 days of the meeting. The minutes shall be deemed important files of the Company and be properly kept during the existence of the Company.

Preparation and distribution of the minutes of the meeting in Section 1 may be done electronically.

Article 17 The Company should make audio or video recording of the meeting proceedings and should keep the recording for at least five years, which may be kept electronically.

Before the aforementioned duration expires whereas a lawsuit occurs regarding related resolutions of the board meetings, related recording materials should be kept until the lawsuit ends.

If the meeting is held via videoconferencing, the audio and video recording also constitute part of the meeting minutes and should be properly kept during the existence of the Company.

Article 18 The compilation and amendment of the Rules of Procedures for Board of Directors Meetings are implemented after the consent of the board meeting.

The Rules were implemented initially on January 1st, 2007.

The first amendment occurred on February 9th, 2007.

The second amendment occurred on February 22nd, 2008.

The third amendment occurred on February 23rd, 2010.

The fourth amendment occurred on October 29th, 2012.

The fifth amendment occurred on December 20th, 2017.

The sixth amendment occurred on February 26th, 2019.

The seventh amendment occurred on March 25th, 2020.

The eighth amendment occurred on February 25th, 2021.

Attachment 9.5

Tripod Technology Corporation 2020 Statement of Earning Distribution

Item	Unit: NTD Amount
Initial undistributed earnings	19,024,916,616
Minus: Verify welfare plan before evaluating recognition as retained earnings	2,682,814
Plus: Dispose equity tool investments via other consolidated profits (losses) evaluated with fair value, accumulated profits (losses) directly transferred to retained earnings	7,962,796
Annual net profits	6,125,519,599
Minus: Recognize annual legal reserve	613,079,958
_Recognize special reserve	408,420,146
Annual distributable earnings	24,134,216,093
Total shareholders' distributable earnings	24,134,216,093
Distribution Item:	
Shareholders' dividends	3,863,203,350
Term-end undistributed earnings	20,271,012,743

Note: Prioritized distributed earnings of 2020 under the provisions of Income Act

Attachment 9.6

Tripod Technology Corporation Rules of Procedures of Shareholders' Meetings

- Article 1 To establish a strong governance system and sound supervisory capabilities for this Company's shareholders' meetings, and to strengthen management capabilities, the Rules are adopted pursuant to Article 5 of the "Company Governance Best-Practice Principles for TWSE/Taipei Exchange Listed Companies".
- Article 2 The rules of procedures for the Company's shareholders' meetings, except as otherwise provided by laws or the Articles of Association, shall be as provided in the Rules.
- Article 3 Unless otherwise provided by laws, the Company's shareholders' meetings shall be convened by the board of directors.

The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the cause of action and explanatory materials relating to all proposals, including ratification, discussion, election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) 30 days prior to the date of the regular shareholders' meeting or 15 days prior to the date of a special shareholders meeting. The Company shall prepare electronic versions of agenda handbook and supplemental meeting materials of the shareholders' meeting and upload them to the MOPS 21 days prior to the date of the regular shareholders' meeting or 15 days prior to the date of the special shareholders' meeting. In addition, 15 days prior to the date of the shareholders' meeting, the Company shall also have prepared the agenda handbook and supplemental meeting materials of the shareholders' meeting and made them available for review by shareholders at any time. The agenda handbook and supplemental materials of shareholders' meeting shall also be displayed at the Company and the professional shareholder service agent designated thereby as well as being distributed on-site at the meeting location.

The reasons for convening the shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic format.

Election or dismissal of directors, amendments to the Articles of Association, capital decrease, apply for delisting on the stock exchange, competition approval for directors, surplus as capital increase, public capital as capital increase, the dissolution, merger, or demerger of the corporation, or any matter under Section 1, Article 185 of the Company Act, Articles 26-1 and 43-6 of the Taiwan Securities and Exchange Act, or Articles 56-1 and 60-2 of the Taiwan Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out in the notice of the reasons for convening the shareholders' meeting. None of the above matters may be raised by an extempore motion.

The reason for convening the shareholders' meeting already stipulates for electing all directors, along with the date of inauguration. After the election, the date of inauguration of the same meeting shall not be changed using extempore motion or other methods.

A shareholder holding 1 percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders' meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda, with the exception of proposals for the Company to promote public interests or fulfill social responsibilities. In addition, when the circumstances of any clauses of Section 4, Article 172-1 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. Prior to the book closure date before a regular shareholders' meeting is held, the Company shall publicly announce that it will receive

shareholder proposals, the method of receiving the proposals in written or electronic formats, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda; the shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and participate in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting, the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 4 For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to the Company within 5 days before the date of the shareholders' meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

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

Article 5 The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m.

Article 6 The Company shall specify in its shareholders' meeting notices the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences; the place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.

Shareholders and their proxies (collectively, "shareholders") shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.

When the government or a legal person is a shareholder, it may be represented by more than one representative at a shareholders' meeting. When a legal person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

Article 7 If a shareholders' meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chairperson, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chairperson.

When a managing director or a director serves as chairperson, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for 6 months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a legal person director that serves as chairperson.

It is advisable that shareholders' meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by over half of the directors, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

If a shareholders' meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chairperson from among themselves.

The Company may appoint its attorneys, certified accountants, or related persons retained by it to attend a shareholders' meeting.

Article 8 The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote-counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Article 9 Attendance at shareholders' meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in plus the number of shares whose voting rights are exercised in written or electronic formats.

The chairperson shall call the meeting to order at the appointed meeting time while announcing related information such as the numbers of shares having no voting right and attending the meeting.

Only when shareholders having over half of issued shares in total attend the meeting may the chairperson announce in postponing the meeting, whereas the time of such postponement may not exceed two and no more than one hour of postponement in total can be allowed. If after two postponements, the shareholders attending the meeting do not possess over one third of the total number of issued shares, the chairperson shall announce that the meeting is failed to be convened for a lack of quorum.

Whereas after two postponements, the quorum of over one third of the shares is reached, a tentative resolution may be adopted pursuant to Paragraph 1, Article 175 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within 1 month.

When, prior to conclusion of the meeting, the attending shareholders represent over half of the total number of issued shares, the chairperson may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

Article 10 If a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Related proposals (including extempore motion and amendments of the original proposals) shall be voted one by one whereas the meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting. The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

The chairperson may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extempore motions), except by a resolution of the shareholders' meeting. If the chairperson declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chairperson in accordance with statutory procedures, by agreement of over half of the votes represented by the attending shareholders, and then continue the meeting.

The chairperson shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extempore motions put forward by the shareholders; when the chairperson deems that a proposal has been discussed sufficiently to be put to a vote, the chairperson may announce the discussion closed and call for a vote while arranging an appropriate voting time.

Article 11 Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chairperson.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chairperson, a shareholder may not speak more than twice, and a single speech may not exceed 5 minutes for the same proposal. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chairperson may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chairperson and the shareholder delivering speech; the chairperson shall stop any related violations.

When a legal person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives who is appointed may speak on the same proposal.

After an attending shareholder has spoken, the chairperson may respond in person or appoint relevant personnel to respond.

Article 12 Voting at a shareholders' meeting shall be calculated based the number of shares.

For resolutions of shareholders' meetings, the number of shares of a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such interest would compromise the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder. The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13 A shareholder shall be entitled to one vote for each share held, except when otherwise ruled by laws.

When the Company holds a shareholders' meeting, it may allow the shareholders to exercise voting rights in written or electronic formats. When voting rights are exercised by in written or electronic formats, the method of exercise shall be specified in the shareholders' meeting notice. A shareholder exercising voting rights in written or electronic formats will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extempore motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extempore motions and amendments to original proposals.

A shareholder intending to exercise voting rights in written or electronic formats under the preceding paragraph shall deliver a written declaration of intent to the Company within 2 days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights in written or electronic formats, in the event the shareholder intends to attend the shareholders' meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, within 2 business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised in written or electronic formats shall prevail. When a shareholder has exercised voting rights both in written or electronic formats and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in the Company's Articles of Association, the passage of a proposal shall require an affirmative vote of over half of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chairperson or a person designated by the chairperson shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders case by case. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or an alternative to a proposal, the chairperson shall present the amended or alternative proposal with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected and no further voting shall be required.

Vote scrutinizer and counting personnel for the voting on a proposal shall be appointed by the chairperson, provided that all scrutinizers shall be shareholders of the Company.

Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record of the vote should be made.

Article 14 The election of directors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors, the numbers of votes with which they were elected, the names of those failed to be elected as directors and the numbers of votes with which they received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the scrutinizers and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15 Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes, which shall be signed or sealed by the chairperson of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic format.

The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and location of the meeting, the chairperson's name, the methods by which resolutions were adopted, and a summary of the deliberations and their results (including the statistical tallies of the number of votes), while disclosing the number of votes received by each candidate when director elections take place. The materials shall be retained for the duration of the existence of the Company.

Article 16 On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the location of the shareholders' meeting.

If matters put to a resolution at a shareholders' meeting constitute material information under applicable Taiwan laws or regulations or under Taiwan Stock Exchange Corporation regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17 Staff handling administrative affairs of a shareholders' meeting shall wear identification cards or arm bands.

The chairperson may direct the proctors or security personnel to help maintain order at the meeting. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

At the shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chairperson may prevent the shareholder from so doing.

When a shareholder violates the rules of procedures and defies the chairperson's correction, obstructing the proceedings and refusing to heed calls to stop, the chairperson may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18 When a meeting is in progress, the chairperson may announce a break based on time considerations. If a force majeure event occurs, the chairperson may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extempore motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

Article 19 These Rules, and any amendments hereto, shall be implemented after adoption by shareholders' meetings.

Attachment 9.7

Tripod Technology Corporation Comparison Table of Amended Articles of Association

Article	Before Amendment	After Amendment	Reason for Amendment
Article 2	The business scope of the Company is as follows: 2.1 Design, manufacturing, sales and lease of computer, computer and peripherals as well as terminal equipment 2.2 Design, manufacturing, sales and lease of electronic cash register and peripherals 2.3 Design, manufacturing and sales of computer system software and application software 2.4 Design, manufacturing, OEM and sales of computer products including (audio card, video card, transmission card) 2.5 Design, manufacturing, sales and lease of electronic components and computer components 2.6 Design, manufacturing, dealing and import/export trades of various computer automation production equipment 2.7 Design, manufacturing and sales of PCB, circuit board and related mix 2.8 Design, manufacturing and sales of multi-task transmission equipment, data transmission equipment, telecommunication equipment and Internet system 2.9 Design, manufacturing, OEM and sales of telecommunication equipment including (modem, radio communication equipment, digital wireless telephone) 2.10 Design, manufacturing and sales of monitor, florescent tube and LCD display 2.11 Design, manufacturing and sales of electronic instrument equipment and automation production equipment 2.12 Design, manufacturing, OEM and sales of various component manufacturing including electric and metal/machinery 2.13 Act as agency for domestic and overseas product quotes and bidding (excluding futures) of the aforementioned items of products 2.14 Import/export trade business for the aforementioned items of products 2.15 All business items that are not prohibited or restricted by law, except those that are subject to special approval.	The business scope of the Company is as follows: 2.1 CB01010 Mechanical Equipment Manufacturing 2.2 CC01060 Wired Communication Equipment and Apparatus Manufacturing 2.3 CC01070 Telecommunication Equipment and Apparatus Manufacturing 2.4 CC01080 Electronics Components Manufacturing 2.5 CC0110 Computer and Peripheral Equipment Manufacturing 2.6 CF01011 Medical Devices Manufacturing 2.7 E103091 Garden and Landscape Works Specialized Construction Enterprises 2.8 F108031 Wholesale of Medical Devices 2.9 F108051 Wholesale of Cosmetics Ingredients 2.10 F1103010 Wholesale of Machinery 2.11 F113050 Wholesale of Office Machinery and Equipment 2.12 F113070 Wholesale of Telecommunication Apparatus 2.13 F118010 Wholesale of Computer Software 2.14 Wholesale of Electronic Materials 2.15 F199010 Wholesale of Recycling Materials 2.16 F208031 Wholesale of Medical Devices 2.17 F213030 Retail Sale of Computers and Clerical Machinery Equipment 2.18 F213060 Retail Sale of Telecommunication Apparatus 2.19 F213080 Retail Sale of Other Machinery and Equipment 2.20 F218010 Retail Sale of Computer Software 2.21 F219010 Retail Sale of Electronic Materials 2.22 F401010 International Trade 2.23 H701010 Residence and Buildings Lease Construction and Development 2.24 H701020 Industrial Factory Buildings Lease Construction and Development 2.25 H701040 Specialized Field Construction and Development 2.26 H703090 Real Estate Business 2.27 H703100 Real Estate Rental and Leasing 2.28 I19990 Other Consultancy 2.29 I301010 Software Design Services 2.30 I301020 Data Processing Services	The word description of the Company's business items would be turned into codes while the Company changes and adds new business items amid business requirements.

Article	Before Amendment	After Amendment	Reason for Amendment
		2.31I301030 Electronic Information Supply Services 2.32I501010 Product Designing 2.33I503010 Landscape and Interior Designing 2.34ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.	
Article 32	If there are annual profits for the Company, it should allot 6-18% as employee compensation for board of directors to decide to issue as shares or cash while the target of issuance should be subordinating employees meeting certain criteria; the Company may ask the board meeting to resolve to allot no more than 1% as director compensation of the above profit amount. The proposal to distribute employee and director compensation should be reported to the shareholders' meeting. When the Company still has accumulated losses, it should retain in advance an amount to offset the losses while allotting employee and director compensation according to the above percentages.	If there are annual profits for the Company, it should allot no less than 3% as employee compensation for board of directors to decide to issue as shares or cash while the target of issuance should be subordinating employees meeting certain criteria; the Company may ask the board meeting to resolve to allot no more than 1% as director compensation of the above profit amount. The proposal to distribute employee and director compensation should be reported to the shareholders' meeting. When the Company still has accumulated losses, it should retain in advance an amount to offset the losses while allotting employee and director compensation according to the above percentages.	Corporate business practice demand and operational flexibility
Article 35	 The 25 th amendment occurred on June 20 th , 2017. The 26 th amendment occurred on June 20 th , 2018.	 The 25 th amendment occurred on June 20 th , 2017. The 26 th amendment occurred on June 20 th , 2018. The 27 th amendment occurred on June 16 th , 2021.	Increase the date of the latest amendment

Appendix 10.1

Tripod Technology Corporation

Articles of Association

Chapter 1 General Provisions

Article 1: The Company is organized in accordance with the Company Act and named Tripod Technology Corporation (hereinafter referred to as “the Company”).

Article 2: The business scope of the Company is as follows:

- 2.1 Design, manufacturing, sales and lease of computer, computer and peripherals as well as terminal equipment
- 2.2 Design, manufacturing, sales and lease of electronic cash register and peripherals
- 2.3 Design, manufacturing and sales of computer system software and application software
- 2.4 Design, manufacturing, OEM and sales of computer products including (audio card, video card, transmission card)
- 2.5 Design, manufacturing, sales and lease of electronic components and computer components
- 2.6 Design, manufacturing, dealing and import/export trades of various computer automation production equipment
- 2.7 Design, manufacturing and sales of PCB, circuit board and related mix
- 2.8 Design, manufacturing and sales of multi-task transmission equipment, data transmission equipment, telecommunication equipment and Internet system
- 2.9 Design, manufacturing, OEM and sales of telecommunication equipment including (modem, radio communication equipment, digital wireless telephone)
- 2.10 Design, manufacturing and sales of monitor, florescent tube and LCD display
- 2.11 Design, manufacturing and sales of electronic instrument equipment and automation production equipment
- 2.12 Design, manufacturing, OEM and sales of various component manufacturing including electric and metal/machinery
- 2.13 Act as agency for domestic and overseas product quotes and bidding (excluding futures) of the aforementioned items of products
- 2.14 Import/export trade business for the aforementioned items of products
- 2.15 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1: The Company may act as a guarantor.

Article 3: The Company is a shareholder with limited duties of other companies where related investment amount is not restricted to the limitation as set by the provisions of Article 13 of the Company Act for reinvestments.

Article 4 : The Company is headquartered in Taoyuan City and when necessary may establish branches or representative offices at proper locations at home and abroad as resolved by the board of directors and approved by laws.

Article 5: Deleted.

Chapter 2 Share

Article 6: The authorized capital of the Company is NT\$6 billion consisting of 600 million shares. The par value of each share is NT\$10, and such shares can be issued in separate installments by authorizing the board meeting.

Among these shares, 200 million shares are reserved for warrants, referred shares with warrants or corporate bond with warrant, with 20 million shares at par value of NT\$10. The board of directors is authorized to issue the shares in separate installments.

Article 7: The share certificates of the Company shall without exception be in registered form, signed by, or affixed with seals of, at least three directors, and authenticated by the competent authority before issuance.

The issued shares of the Company are not required to be printed ones.

Article 8: The stock affair administrative operations of the Company follow the provisions of the "Regulations Governing the Administration of Shareholder Services of Public Companies".

Article 9: Deleted.

Article 10: All entries in the shareholders register due to share transfers shall be suspended for 60 days prior to a shareholders' meeting, or for 30 days prior to a special shareholders' meeting, or for 5 days prior to the record date fixed for distributing dividends, bonus, or any other benefits.

Article 11: Deleted.

Chapter 3 Shareholders' Meeting

Article 12: Shareholders' meetings of the Company are of two kinds: general shareholders' meetings and special shareholders' meetings. The general shareholders' meetings are convened at least once per year within six months from the close of the fiscal year by the board meeting following laws and regulations, with the exception of those with legitimate reason and authorized by competent authority. Special shareholders' meetings may be convened in accordance with applicable laws and regulations whenever necessary.

Article 13: For general shareholders' meetings, the notice of meeting shall be served to each shareholder at least 30 days prior to the meeting; for special shareholders' meetings, a notice of meeting shall be served to each shareholder at least 15 days prior to the meeting. The notice of meeting shall specify the date, location and reasons for convening the meeting.

Article 14: If a shareholders' meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the proxy selection follows the provisions of Article 208 of the Company Act; if a shareholders' meeting is

convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chairperson from among themselves.

Article 15: A shareholder unable to attend the shareholders' meeting in person may appoint a proxy to attend the meeting by using the proxy form issued by the Company and specifying the scope of proxy, which shall be signed and sealed by the shareholder. The provisions of such proxy assignment follows provisions under Article 177 of the Company Act and that of the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" as ruled by the competent authority.

Article 16: Each shareholder of the Company is entitled to one vote per share, with the exception that falls under Article 179 of the Company Act.

Article 17: Except as otherwise provided by the laws, resolutions of a shareholders' meeting shall be adopted at a meeting attended by shareholders representing over half of the total number of issued shares and at which meeting over half of the shareholders vote in favor of such resolutions.

According to regulations of the competent authority, a shareholder of the Company may exercise voting rights in electronic format whereas such shareholder will be deemed to have attended the meeting in person. Related matters are implemented according to regulations of laws.

Article 18: Minutes of the meeting shall be signed or sealed by the chairperson and should be distributed to all shareholders within 20 days of the meeting. The minutes, attendance book and proxy form and be properly kept at the Company under the provisions of Article 183 of the Company Act.

The issue of the aforementioned minutes may be announced publicly.

Chapter 4 Directors and Supervisors

Article 19: The Company shall have seven to eleven directors to be elected from persons having legal capacity at a shareholders' meeting. Each director shall hold office for a term of three years and is eligible for reelection. The total shares of all supervisors follow the regulations of securities governing authority.

Under the provisions of Article 14-2 and Article 183 of the Securities and Exchange Act, the aforementioned director seats should contain no less than 2 people and no less than one-fifth of all director seats.

Election of independent directors shall adopt the candidate nomination measure, and they shall be elected from among the list of candidates for independent directors by the shareholders' meeting in accordance with Article 192-1 of the Company Act. Matters regarding professional qualification, restrictions on shareholdings and concurrent position, methods of nomination and election and other matters for compliance with respect to independent directors shall be subject to the rules prescribed by the competent securities authority. Independent and non-independent directors shall be elected at the same time, but in separately calculated numbers.

Article 20: The election of the Company's directors adopts the candidate nomination measure of the Article 192-1 of the Company Act. Related implementation matters also follow regulations of the Company Act, the Securities and Exchange Act, etc.

The total shares of registered shares of the Company held by all directors follows the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies" as announced by the Securities and Futures Commission, Ministry of Finance.

Article 21: If the number of directors is fewer than one-third of overall number of directors, the board should convene a special shareholders' meeting within 60 days for reelection, whereas the term is restricted to fulfill the term of the original serving director.

Article 22: Should the term ends for directors and reelection takes longer than expected, the term may be prolonged until reelected director inaugurates.

Article 23: The board of directors is formed by directors whereas over two-thirds of the directors attend and over half of the attending directors agree and elect a chairperson. When necessary, the same method is applied to select one of them as vice chairperson. The chairperson represents the company.

Article 24: The business policy and other important matters of the Company are resolved by the board meeting, which is called to convene and chaired by the chairperson except for the calling to order of the first board meeting of each term, which follows the provisions of Article 203 of the Company Act. For emergency, a board meeting may be called to convene at any time. The aforementioned calling to order is made by the chairperson and directors may be informed via fax or Emails.

Article 25: Except for other provisions of the Company, the resolutions of the board meetings require attendance of over half of directors and agreement of over half of the attending directors. Should any of the directors fail to attend due to specific reasons, he/she may offer a proxy form listing the scope of authorization of the reason of convening the meeting for another director to attend. However, the number of such proxy is limited to one only.

The meeting may be held via videoconferencing whereas directors participating in the videoconference are deemed participating in person.

Article 26: The minutes of the meeting shall be signed or sealed by the chairperson and copies thereof shall be distributed to all directors within 15 days of the meeting. The minutes shall be properly kept at the Company, along with attendance book and proxy form.

Article 27: Pursuant to Article 14-4 of the Securities and Exchange Act, the Company shall set up the audit committee, which shall consist of the entire independent directors. The members of the audit committee exercise duties of supervisors as ruled by the Company Act, the Securities and Exchange Act and others.

Chapter 5 Managers and Employees

Article 28: The Company follows the resolution of the board to appoint various managers, with appointment, dismissal and reward observing the provisions under Article 29 of the

Company Act.

Article 29: The president should follow resolutions of the board and deal with the Company's business.

Article 30: Deleted.

Chapter 6 Accounting

Article 31: The Company's fiscal year is from January 1 to December 31 each year. At the close of each fiscal year, the board of directors shall prepare the following statements and records that shall be presented at the shareholders' meeting for recognition after submitted to be audited by supervisors 30 days before the shareholders' meeting.

31.1 Business report;

31.2 Financial report;

31.3 Proposal for allocating earnings or covering loss.

Article 32: For any profits earned by the Company annually, the Company should allot 6-18% of the profits to be employee compensation whereas the board of directors meeting will make a resolution to issue the amount in shares or cash, with the issued targets include subordinating employees meeting certain conditions; the aforementioned amount of profits of the Company is resolved by the board meeting to allot no more than 1% as director compensation. Proposals for both types of compensation should be reported to the shareholders' meeting. However, should the Company have accumulated losses, retained amount to cover the losses should be prescribed before allotting both types of compensation according to the percentages described in the preceding paragraph.

Article 32-1: For any profits after review of annual financial statements, the Company should pay for taxes by observing related laws. After covering for accumulated losses, the company may allot 10% of the earnings as legal reserve. However, for legal reserving reaching the paid-in capital of the company, no such allotment is required. The rest can be allotted legally or reversed as special reserve; for any remaining sum, along with accumulated undistributed retained earnings, the board may propose an earning distribution for the shareholders' meeting to resolve and distribute shareholders' bonus dividends.

The Company's corporate lifecycle is on the rise. For future expansions, funding needs and tax influence on the Company and shareholders, the Company's share dividend policy mainly considers the funding requirements of the Company in future funding budgeting. The board meeting is responsible for proposing earning distribution for shareholders' meeting to resolve and distribute. Whereas the distribution of bonus dividends should consider the dividends of the year with no less of 10% as cash dividends.

Chapter 7 Supplemental Provisions

Article 33: The organization and major regulations of the Company are set by the board meeting.

Article 34: Matters not addressed by these Articles of Association shall be governed by the Company Act.

Article 35: The Articles of Association was implemented initially on December 10th, 1991.

The first amendment occurred on August 6th, 1992.
The second amendment occurred on July 15th, 1993.
The third amendment occurred on September 29th, 1995.
The fourth amendment occurred on December 12th, 1995.
The fifth amendment occurred on February 5th, 1996.
The sixth amendment occurred on October 30th, 1996.
The seventh amendment occurred on July 19th, 1997.
The eighth amendment occurred on June 1st, 1998.
The ninth amendment occurred on May 10th, 2000.
The tenth amendment occurred on June 22nd, 2001.
The eleventh amendment occurred on June 21st, 2002.
The twelfth amendment occurred on May 18th, 2004.
The thirteenth amendment occurred on May 18th, 2005.
The fourteenth amendment occurred on June 14th, 2006.
The fifteenth amendment occurred on June 13th, 2007.
The sixteenth amendment occurred on June 13th, 2008.
The seventeenth amendment occurred on June 16th, 2009.
The eighteenth amendment occurred on June 22nd, 2010.
The nineteenth amendment occurred on June 17th, 2011.
The twentieth amendment occurred on June 21st, 2012.
The twenty-first amendment occurred on June 20th, 2013.
The twenty-second amendment occurred on June 21st, 2014.
The twenty-third amendment occurred on June 25th, 2015.
The twenty-fourth amendment occurred on June 21st, 2016.
The twenty-fifth amendment occurred on June 22nd, 2017.
The twenty-sixth amendment occurred on June 21st, 2018.

Appendix 10.2

Tripod Technology Corporation Rules of Procedures of Shareholders' Meetings

1. The shareholders' meeting of the Company follows these Rules.
2. The shareholders (or proxies) attending the shareholders' meeting should wear an attendance card whereas their shares should be calculated upon signing in when delivering sign-in cards.
3. The chairperson may announce calling to order of the meeting once the shareholders holding over half of the issued shares attend the meeting. However, when no such legal quorum is reached at the designated meeting time, the chairperson may announce a postponement, whereas after two postponements (the time for the first should be no more than 20 minutes, the limited time for the second is 10), the quorum of over one third of the shares is reached, a tentative resolution may be adopted to regard as the shareholders attending the meeting hold over half of the shares pursuant to Article 175 of the Company Act.
4. If a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

If a shareholders' meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting and should notify shareholders according to laws and regulations while following mutatis mutandis the aforementioned provisions.

5. If the chairperson declares the meeting adjourned in violation of the rules of procedure, attending shareholders shall promptly elect a new chairperson, by agreement of over half of the votes. After the adjournment, the shareholders shall not elect a new chairperson to resume the meeting at the original or another venue.
6. Before speaking, an attending shareholder must specify on a speaker's slip the attendance card number and name. The order in which shareholders speak will be set by the chairperson.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

7. Proposal discussion should follow the order as prescribed for the agenda. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chairperson may terminate the speech.
8. Except with the consent of the chairperson to prolong the speech by 3 minutes, a shareholder may not speak over 5 minutes each time or the chairperson may terminate the speech. A shareholder may not speak more than twice for the same proposal.
9. The chairperson shall allow ample opportunity during the meeting for discussion of proposals; when the chairperson deems that a proposal has been discussed sufficiently to be put to a vote, he/she may announce the discussion closed and call for a vote.

10. Except for the special resolutions ruled by the Company Act, resolutions of a shareholders' meeting shall be adopted at a meeting with over half of the shareholders voting in favor of such resolutions.

When voting, if there is no objection after request of the chairperson, the proposal is deemed passed whereas the effectiveness is the same as voting by ballots.

If there is any objection, the chairperson may adopt the method of voting by ballots while detailing the number of votes passing the proposal and the related percentage.

For any amendment or alternative to the same proposal, the chairperson may combine the order of original ones for voting. Should one of these is passed, other proposals are deemed rejected without the need for further voting.

11. A shareholder unable to attend the shareholders' meeting in person may appoint a proxy to attend the meeting by using the proxy form issued by the Company and specifying the scope of proxy. The provision of such proxy assignment follows provisions of the Company Act and that of the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" as ruled by the competent authority. With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation. A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to the Company no later than 5 days before the date of the shareholders' meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment. After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company no later than 1 business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.
12. When the meeting is proceeding while there is an emergency that may affect the safety of attending staff, the chairperson shall announce adjournment or suspension of the meeting and evacuate while the meeting may be called to order again after the emergency is dismissed.
13. Matters not addressed by these Rules shall be governed by the Company Act and other related laws.
14. The Rules are implemented after passed by the shareholders' meeting; the same applies when amendments are made.

Appendix 10.3

Tripod Technology Corporation

Director Election Procedures

Article 1: Election of directors of the Company shall be conducted in accordance with the Procedures.

Article 2: Election of directors of the Company shall be conducted at the shareholders' meeting.

Article 3: Election of directors of the Company shall be conducted with single-ballot voting method.

The number of votes exercisable in respect of one share shall be the same as the number of directors to be elected, and the total number of votes per share may be consolidated for election of one candidate or may be split for election of several candidates.

The election of directors (including independent directors) adopts the candidate nomination system while the candidates shall be governed by the candidate nomination system under the Article 192-1 and 216-1 of the Company Act.

Article 4: The Company shall prepare the number of ballots equal to the number of directors to be elected and shall fill in the number of votes with numbering.

Article 5: At the start of the election, the chairperson appoints ballot examiners and ballot counters to handle related matters.

Article 6: The directors of the Company shall be elected by the shareholders' meeting and should be of capacity. Pursuant to the number of directors required under the Articles of Association, the candidates to whom the ballots cast represent a prevailing number of votes shall be elected based on the result of the election, respectively in descending order. If two or more candidates receive an equal number of votes, a draw shall take place between these candidates to determine whom shall be elected. Where a candidate is not present, the chairperson shall draw on behalf of the candidate.

Article 7: The Company shall set up a ballot box to be inspected by the ballot examiners prior to the casting of ballots.

Article 8: The voter shall fill in the names of the candidates in the candidate column on the ballot. Where a candidate is also a shareholder, the voter shall specify the account name or the attendance card number on the ballot in the candidate column. If the candidate is not a shareholder, the voter shall specify the name and identification number of the candidate in the said column. Provided, however, if the candidate is a legal person, the voter shall specify the name of the legal person and may fill in the name of the representative of legal person. Where there are multiple representatives, the name of each representative shall be indicated.

Article 9: The ballot shall be invalid upon occurrence of one of the following:

9.1 Ballots which are not in compliance with these Procedures;

9.2 Blank ballots which are cast into the ballot box;

9.3 Unidentifiable writing;

9.4 A candidate who is also a shareholder whose account name and shareholder number are inconsistent with the information recorded in the shareholders' list; where a candidate who is not a shareholder, the name and identification number or business ID number provided are inconsistent upon further verification.

9.5 Writing other than the name of the candidate, shareholder number or business ID number.

9.6 The name of the candidate is the same with that of other shareholders whereas his/her shareholder name or business ID number of the candidate has not been specified.

9.7 Writing does not follow rules of the note column of the ballot.

Article 10: After the election, the ballot box shall be opened by the ballot examiners.

Article 11: Ballots shall be counted upon completion of the voting procedures which is monitored by the ballot examiners and the result of the ballot counting shall be announced immediately whereas the elected directors will receive a notification of being elected by the board of directors while the elected directors shall sign a Consent to Act as Director.

Article 12: Any matters not mentioned in the Procedures shall be governed by the Company's Articles of Association and other related regulations.

The Procedures are implemented after resolution of the shareholders' meeting; the same applies to adjustments.

The Procedures were passed by the 2017 shareholders' meeting and applied upon re-election of directors at the 2018 shareholders' meeting.

Appendix 10.4

Employee and Board Director Compensation Information

1. Percentage or Scope of Employee and Board Director Compensation Recorded in Articles of Association

According to the provisions of employee and board director compensation listed in the Company's Articles of Association, for any profits earned by the Company annually, the Company should allot 6-18% of the profits to be employee compensation whereas the board of directors meeting will make a resolution to issue the amount in shares or cash, with the issued targets include subordinating employees meeting certain conditions; the aforementioned amount of profits of the Company is resolved by the board meeting to allot no more than 1% as director compensation. Proposals for both types of compensation should be reported to the shareholders' meeting. However, should the Company have accumulated losses, retained amount to cover the losses should be prescribed before allotting both types of compensation according to the percentages described in the preceding paragraph.

2. Status of Employee and Director Compensation Passed by the Board Meeting

Unit: NTD

Distributed Item	Distributed Amount Resolved by Board Meeting (A)	Annual Estimated Recognition Expenses (B)	Gap (A-B)	Reason of Gap and Processing Status
Employee Compensation	714,175,356	714,175,356	0	None
Director Compensation	42,000,000	42,000,000	0	

Appendix 10.5

Stock Grant Influence on the Company's Business Performance, EPS and ROE

There were no stock grants issued this year; therefore, this item does not apply.

Appendix 10.6

Tripod Technology Corporation Individual and Total Shareholding Status of Board Directors on Shareholders' List

1. The number of shares held by all board directors should be no less than 16,819,388. Up until the book closure date of April 18th, 2021, the number of shares held by all directors was 27,760,976, conforming to the rules.
2. The Company has an audit committee so that the ruled number of shares held by supervisors does not apply.
3. Individual and Total Shareholding Status of Board Directors: (Base date: April 18th, 2021)

Title	Name	Inauguration Date	Term	Number of Shares at Inauguration	Number of Shares at Book Closure Date
Chairperson	Jing-Chun Wang	June 21 st , 2018	3 Years	8,362,532	7,022,532
Vice Chairperson	Jing-Xiu Hu	June 21 st , 2018	3 Years	7,023,713	6,325,713
Director	Chao-Kuei Hsu	June 21 st , 2018	3 Years	8,982,056	10,482,056
Director	Yun Jie Investment Ltd. Legal Person Representative: Zheng-Ding Wang	June 21 st , 2018	3 Years	630,000	630,000
Director	Yun An Investment Ltd. Legal Person Representative: Chew-Wun Wu	June 21 st , 2018	3 Years	630,000	630,000
Director	Qin Shan International Investment Ltd. Legal Person Representative: Mao-Tong Tsai	June 21 st , 2018	3 Years	1,915,329	1,915,329

Director	Chao Sheng Investment Co., Ltd. Legal Person Representative: Mei- Lan Chang	June 21 st , 2018	3 Years	753,080	753,080
Independent Director	Hong-Cheng Wu	June 21 st , 2018	3 Years	0	0
Independent Director	Yong-Cheng Wu	June 21 st , 2018	3 Years	0	0
Independent Director	Xing-Zheng Dai	June 21 st , 2018	3 Years	2,266	2,266
Total Director Shares				28,298,976	27,760,976